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REPORT

OF THE

TAX COMMISSIONER

OF

The Commonwealth of Massachusetts

FOR THE YEAR ENDING

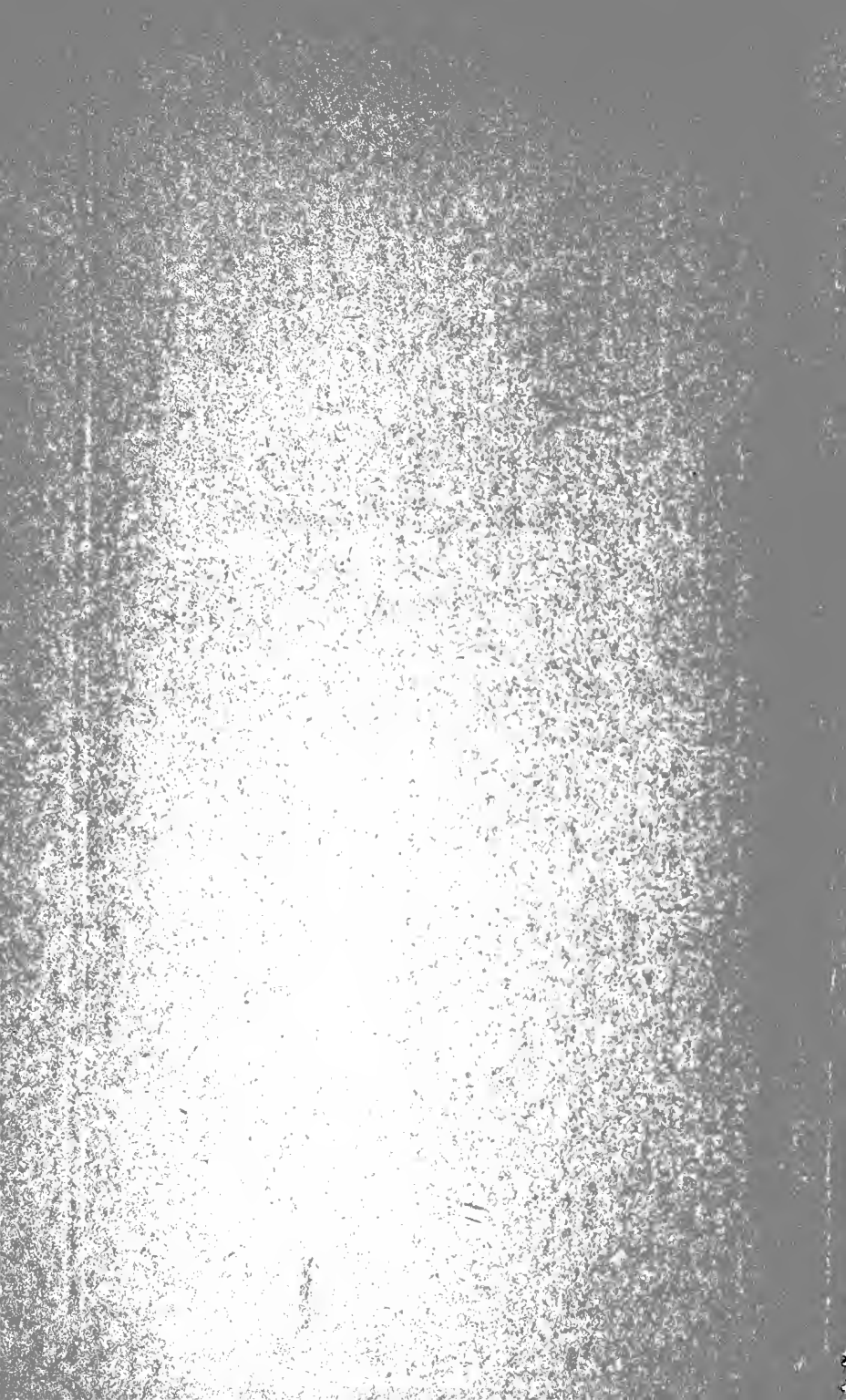
NOVEMBER 30, 1917.



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PUBLICATION OF THIS DOCUMENT
APPROVED BY THE
SUPERVISOR OF ADMINISTRATION.

WASHER, E. B. 1900
REPRESENTATION
AT THE BUREAU OF

The Commonwealth of Massachusetts.

OFFICE OF THE TAX COMMISSIONER,
BOSTON, January 23, 1918.

HON. CHANNING H. COX, *Speaker of the House of Representatives.*

DEAR SIR: — I have the honor to transmit herewith for the use of the Legislature the annual report of the Tax Commissioner for the year 1917.

Respectfully yours,

WILLIAM D. TREFRY,
Tax Commissioner.

The Commonwealth of Massachusetts.

OFFICE OF THE TAX COMMISSIONER,
BOSTON, January 23, 1918.

To the Honorable Senate and House of Representatives.

In 1634 there was enacted in the Colony of Massachusetts Bay the first general tax law in any American colony, and included in this act was a provision for the assessment of each man "according to his estate and with the consideration of all other his abilityes whatsoever." From that date to the present there has been at all times upon the statute books of Massachusetts legislation providing in some form or other for a partial tax upon incomes, although the colonial faculty tax, as this earlier form was called, bears little relation to the modern income tax.

Gradually the faculty tax developed from its original crude form to an express provision for the taxation of income from a profession, trade, or employment in excess of a given sum. This exemption was fixed at \$600 in the act of 1849, raised to \$1,000 in 1866, and in 1873, as the result of a compromise with those who were then making an endeavor to have the tax entirely repealed, was changed to \$2,000, at which figure it remained until the present income tax act. In the present law this \$2,000 is named as the minimum exemption, and an additional amount for wife and children makes possible a maximum exemption of \$3,000.

Apart from income of this character, the only other form of income taxable even in theory in Massachusetts was income from an annuity. This tax appeared in the act of 1836 and continued upon the statute books, to be finally incorporated in the new income tax act.

Under the law, therefore, as it had existed for many decades, the income of intangible property, although this class of property had rapidly grown in amount and importance, was not

subject to taxation, but in theory the property itself was subject to the varying local rates. With no provision for a compulsory return of this or any other class of property, local assessors were peculiarly at a disadvantage in discovering it for taxation, and there was a great incentive to overlook this class of property, when the usual result of taxing it at its full value at the local rate was either to drive the taxpayer to some other more favorable community with a low rate of taxation, or even to force him to remove his domicile from the Commonwealth.

These two evil results of attempting to apply the general property tax to this class of property gradually assumed alarming proportions. The removal of taxpayers to certain communities with a low rate of taxation resulted, first, in lowering such rate itself and increasing proportionately the rate of the community abandoned; and, second, in throwing the tax burden of the latter more and more upon such real estate and tangible property as remained for assessment.

Coupled with this was the actual removal of many large property owners from Massachusetts either actually or by the creation of a claim of domicile elsewhere, sufficiently plausible to lead the local assessors to waive their claims.

A further undesirable result of this system of taxation which should not be overlooked was the creation of an artificial demand for nontaxable investments such as the shares of Massachusetts corporations.

This situation tended to throw the burden of revenue requirements more and more upon real estate and tangible property, and the need of reform of our taxation system became so evident that various commissions, such as those of 1893, 1897 and 1907, gave the matter careful consideration and made various recommendations, the most important being the 3 mill tax on intangible property proposed by the commission of 1907.

The movement for a reform was furthered in the Governor's inaugural in 1911, and after the determination that a constitutional amendment was necessary the proper amendment was enacted and ratified in 1915 by an overwhelming majority of the voters.

The Legislature of 1915 authorized the appointment of a special commission to draft a law for the taxation of incomes, anticipating the adoption of the necessary amendment, and the report of this commission advocating the 6 per cent. tax upon the income from intangible property and a tax of $1\frac{1}{2}$ per cent. upon income from annuities, trades and professions was duly enacted by the Legislature. In the draft of the act submitted by the commissioner, however, a special tax of 3 per cent. upon profits derived from dealings in intangible property was inserted by the Legislature.

It should be noted that the resultant act is in no sense a *general* income tax, but taxes only certain kinds of income, exempting particularly, to avoid double taxation, the large classes of income from real estate, from dividends of Massachusetts corporations, income from savings bank deposits, and from interest on mortgages secured by Massachusetts real estate locally assessed for an amount equal to the mortgage.

OUTLINE OF THE LAW.

In addition to the above features certain important provisions should be noted.

The tax upon income from intangible property has no exempted amount, the exemption of \$2,000 from business income having no connection with this 6 per cent. tax. The only exemption from this tax is the provision that persons whose total income from every source, whether taxable or exempt, is under \$600 may claim an exemption of \$300 from taxable interest or dividends, or from the taxable income of an annuity. There is a further deduction possible in the case of a person who has paid interest not in connection with his business; a certain proportionate part of this interest under certain restrictions, dependent upon the amount of tax-exempt income received, may be claimed as a deduction from the 6 per cent. tax.

Annuities, formerly taxable at the varying local rates, are now made taxable at a fixed rate of $1\frac{1}{2}$ per cent., subject to a possible exemption of \$300 in certain cases as above stated.

The 3 per cent. tax upon net gains from dealings in intangibles applies equally to the investor, the speculator, the

stock broker and any other person who has purchased or sold this class of property within the year. The method of determining the taxable amount is carefully set forth in the rulings and regulations issued by the department.

The income from profession, employment, trade or business is similarly given a fixed rate of $1\frac{1}{2}$ per cent., and the deductions therefrom are clarified by careful definition and comprise all of the usual deductions to reach an exact figure of true net income. In addition, an arbitrary deduction of 5 per cent. upon the assessed value of the tangible property owned and used by the taxpayer in his business is permitted by the act in order to avoid double taxation of the income therefrom, by permitting 5 per cent. of the income from such property locally taxed to be free from income taxation.

The act is specifically extended to all persons who are inhabitants of Massachusetts at any time between the first day of January and the thirtieth day of June, inclusive, the word "inhabitant" denoting a person legally domiciled within the Commonwealth. Its provisions are further extended to partnerships having a usual place of business within the State and to partnerships any members of which are inhabitants of the Commonwealth; to estates of deceased persons who last dwelt within the Commonwealth; and to estates held in trust by trustees any of whom is an inhabitant of this Commonwealth, or has derived his appointment from a court of this Commonwealth. Taxes upon estates, upon partnerships, and upon trustees or other fiduciaries are imposed only to the extent that the income accrues for the benefit of an inhabitant of Massachusetts.

A return is required from all persons receiving any income taxable under the act, or whose total gross income from all sources exceeds \$2,000.

The administration of the law is centralized under the Tax Commissioner, who appoints an income tax deputy and assistants, together with a district assessor and deputies in each of the eight districts of the State. The districts as outlined by the commissioner follow county lines, and in some certain cases two or more counties are combined in a single district.

Under the provisions of section 21 of chapter 269 of the General Acts of 1916 persons who failed to file with the local assessors a list of tangible property in the year 1917 were assessed locally upon an amount of personal property not less than the amount assessed against them in the preceding year. Since such persons failed to derive any benefit from the operation of the income tax, the result was the filing of an unusually large number of local returns of tangible property and some increased taxation of this class of property, the amount not being ascertainable.

The law provided that the State should reimburse cities and towns for an amount equal to the difference between the personal property assessed in a particular city or town in 1915 and the amount so assessed in 1917, computed at the local rate of 1915. The balance of the income tax is distributed to the cities and towns upon the same basis as the assessment of the State tax, and constitutes in effect a partial offset to the State tax. An amendment of the act, passed in 1917 (chapter 339, General Acts), provides for a similar reimbursement of fire, water, improvement, light and watch districts.

The above method of distribution was limited in the original act as a tentative method for one year only, but by the provisions of chapter 317 of the General Acts of 1917 has been extended for a further period of one year, the first distribution in this second year to be based upon the difference between the personal property assessed in each city or town in the year 1916 and that assessed in 1918, computed at the rate prevailing in 1916.

A permanent method of distribution remains to be determined by the General Court.

Of the two alternative methods which might have been followed for the purpose of insuring a full collection of the taxes imposed by the act, namely, collection at the source and information at the source, the latter method was adopted, and full requirements for returns of information relative to stockholders, salaries, interest and annuities provided under the act.

WORK OF ADMINISTRATION.

A. Publicity.

In order to properly advise all taxable persons of the requirements of the act a Speakers' Bureau was formed in the fall of 1916, and several hundred addresses were delivered throughout the Commonwealth, either by members of the department or volunteers contributing their services. A large number of bulletins restating the law in popular form were distributed widely, and notices furnished to the banks and other organizations for distribution to their clients and members. Exceedingly helpful co-operation in this work was received from all of the local assessors, banks and trust companies, chambers of commerce and other organizations.

Newspaper articles were prepared and published in over one hundred and fifty dailies and weeklies, a question and answer column was maintained in one of the Boston dailies, and by correspondence the individual problems of many thousand taxpayers were solved.

B. Returns.

By far the greater percentage of returns were filed by mail, but the problem of handling those taxpayers who wished an interview was an exceedingly difficult one and this work was badly congested in the last portion of the period allowed, due to delay and neglect on the part of the taxpayers themselves. The assessors and deputies traveled into every city and town in the Commonwealth at stated times to assist taxpayers and receive returns, and in this way much was accomplished for the accommodation of those living in places from which it was not easy for the taxpayer to reach one of the ten district offices maintained by the department.

Approximately 183,000 returns were filed on or before March 1, or under extensions of time granted prior thereto. These returns were exceedingly incomplete and inaccurate in form, and required in thousands of cases remailing to the taxpayer for correction or completion. A very large percentage of the persons filing showed much carelessness in the preparation of the returns, and in many cases there was a complete indif-

ference to the requirements of the department. These defects resulted in a further burden on the department in its first year, which we believe will not arise as acutely hereafter.

C. Assessment.

The assessment of the returns as filed was commenced early in the month of March, and for reasons involved in the work of the Legislature was hurried to completion early in the month of June, resulting in the necessity of a reassessment in many cases to correct errors and inaccuracies which were not discovered in the first instance.

A preliminary summary of the number of returns filed in the three classes of taxpayers — individuals, fiduciaries and partnerships — is set forth in Table 1. These figures are tentative and are subject to necessary revision and correction, as the work of the statistical branch of the department has not been completed.

D. Delinquents.

In the task of discovering the large number of persons who, through ignorance of the exact scope of the law, or, as in a few cases, through deliberate evasion, had failed to make returns, the department has proceeded zealously, with the result that some 9,000 returns of delinquents have already been filed. Our records indicate that at least 10,000 more returns for the year 1917 will eventually be received, when this work is completed. In this task we have received the splendid co-operation of many boards of local assessors and of other officials and citizens. In addition, we have used most of the available sources of recorded information which it would be unwise to set forth in detail.

The results of this work have been very considerable, in some instances a tax of several thousand dollars being assessed.

E. Investigations.

Extensive lines of investigations have been conducted in the verification of returns filed. Various methods have been followed, namely: (1) correspondence, (2) interviews with the taxpayer at our office or his place of business, (3) formal exami-

nation under oath, (4) the auditing of books of account, and (5) the requiring of supplementary returns. The first two methods are followed in returns indicating inaccuracy or a misunderstanding of the law, while examinations under oath are reserved for suspected cases of fraud.

It is estimated that approximately 15,000 returns have been partially verified by correspondence, 100 by examination under oath, 500 by audit of the books, and 5,000 by interview with the taxpayer.

The work of auditing books of account has proven extremely profitable, in some instances an auditor producing in a single day's work an additional tax in excess of his own salary for the entire year.

Special lines of investigation — such as on the returns of fiduciaries, revealed omissions yielding additional taxes in excess of \$25,000; as to the returns of stock dividends, yielding approximately \$75,000; as to returns of dividends on such stocks as Amoskeag, Pepperell, the express companies, Mackay, etc., yielding over \$20,000 — have amply justified the expense and labor entailed, as well as the slight inconvenience placed upon these classes of taxpayers.

Through relations established with the treasury department at Washington, much valuable information has been obtained. This has been supplemented by investigations in other New England States and the State of New York.

One of the most important lines of investigation has been that involving claims of nonresidence, — the so-called “domicile cases,” — some 4,000 having been under consideration. A large percentage of those already passed upon have been determined to be inhabitants of this Commonwealth, and many of these have acquiesced to this decision. Certain cases still pending may eventually produce exceedingly large taxes. The department is in a far better position to prosecute this line of work than were the local assessors formerly, and the results promise to be extremely lucrative.

Since the first day of September, when the bulk of bills for income taxes were mailed, approximately \$300,000 has been assessed and billed, the greater part of this being produced by such lines of investigations as above outlined. It will thus

be seen that expensive as the department is to maintain, its labor pays for itself, and it should be remembered that taxes thus produced will to a great extent come in automatically for assessment in future years.

F. Collections.

Approximately 94 per cent. of the taxes assessed and billed September 1 were collected by October 15, the date when interest was to commence. This record of collecting will compare favorably with the record of any city in the Commonwealth in similar work. An additional 3 per cent. was collected prior to November 15, when the first distribution to the cities and towns was made.

Approximately 72 per cent. of the payments, in point of number, have been by mail, 20 per cent. at the State House over the counter, and only 8 per cent. over the counter at the ten district offices. If the percentage were based on the amounts thus collected, it would probably appear that a far smaller percentage has been paid at these district offices, a fact that makes questionable the value of using these offices for this purpose, in view of the expense involved.

The amounts collected to January 1, 1918, and the outstanding balances are shown in Table 2.

G. Distribution.

In accordance with the provisions of the act, the Tax Commissioner requested the cities and towns to report the amount of their personal property assessments in 1917 as soon after the 1st of April as possible, in order that he might compute the decreases in this class of property, and notify the assessors of the amount of income tax which it was estimated each would receive. In spite of much urging, some sixty cities and towns had failed to render this report by August 15, although it had been expected that these could be secured in most instances a month earlier. The commissioner was therefore forced to estimate the probable assessment in these places, in order not to delay longer the fixing of tax rates throughout the Commonwealth. The last of the actual figures was not received until October.

On the 15th of November, as required by law, the first distribution of income tax was made to the cities and towns, which included the amount of reimbursement for decrease in personal property, and also a first distribution of the balance, the computation of this being set forth in Table 3. The amounts received by the various cities and towns are shown in Table 4 and establish the fact that by the twenty-fifth day of December the cities and towns had already received amounts slightly in excess of the amounts which they had included in their estimated receipts, there being thus no deficit in such receipts due to the income tax, and the apprehension on this point in some cities being promptly removed.

Further distributions will be made from time to time during the coming year, as collections are made. It is not probable that a final distribution of the remnant of taxes for 1917 will be made before 1919 or even 1920, due to the continuance of assessments of the 1917 tax through the securing of further delinquents, additional assessments, litigation, etc.

H. Statistics.

While the preparation of statistics has not been completed, and a report will necessarily be issued in separate form at a later date, it has been possible to secure tentative figures approximately correct (Table 1), which show the proportionate amounts of tax assessed upon (1) interest and dividends (the 6 per cent. tax); (2) net gains from dealings in intangibles (the 3 per cent. tax); (3) annuities (taxable at $1\frac{1}{2}$ per cent.); (4) business income (taxable at $1\frac{1}{2}$ per cent.). These figures will necessarily be subject to complete verification at a later date.

The statistical work is being conducted on the same lines as the United States census and income tax statistics under preparation at Washington, the Powers statistical machines being used. Complete statistics will be available shortly, showing the distribution of the tax by occupation, sex and marital condition, and also according to the residences of the taxpayers. The latter data will, it is presumed, be of assistance to the Legislature in the problem of providing a permanent method of distribution for future years.

I. Cost of Administration.

The work of the first year has involved a disproportionate expense in equipping ten district offices with furniture and apparatus, and similarly equipping extensive quarters in the State House. The most modern and effective machines of various types and of proven worth have been installed.

It should be noted that permanent quarters in the State House were not planned in building the new extensions, and consequently no permanent quarters have yet been assigned the income tax division. Such rooms as were available have been from time to time given the division, usually on a temporary basis. Larger quarters are seriously needed, and the work of the department suffers accordingly.

It is estimated that these first-year expenses for equipment cost approximately \$25,668.64, to which should be added the sum of \$15,000 expended for special printing in connection with the publicity work of the year, and which will not be repeated in the second year.

A further deduction from the gross expense of the first year should be made for interest upon bank deposits, and for the interest value of funds in the hands of the State Treasurer to the date of distribution. With these allowances, we have the following: —

Gross cost of first year's administration,	. . . . .	\$301,502 26
Less equipment and other initial expense,	. . . . .	40,668 64
		<hr/>
Balance of expense,	. . . . .	\$260,833 62
Less interest on deposits, interest on taxes,		
summons, etc.,	. . . . .	\$10,168 18
Less 3 per cent. interest on funds in hands of		
Treasurer,	. . . . .	26,809 19
		<hr/>
		36,977 37
		<hr/>
Net cost of administration,	. . . . .	\$223,856 25
Estimated depreciation on equipment,	. . . . .	2,500 00
		<hr/>
Total expense of first year,	. . . . .	\$226,356 25

Equivalent to 1.86 per cent. on total assessment of \$12,140,000.

If this amount seems large, it should be remembered that we are dealing in large figures of collections, and the relative expense is slight. It may be compared with the Federal income tax cost of 1.54 per cent. after an experience of four years, which figure does not include cost of printing or paper, all of which is included in our figures.

A similar analysis in Wisconsin for the taxes of 1916 showed an expense of 2.62 per cent. on the amount collected.

An income tax could doubtless be administered for \$100,000 less, if no attempt were made to discover delinquents, investigate domicile cases, verify returns, audit books, and otherwise insure the proper enforcement of the law. It is safe to assume that a law so administered would within one or two years produce at least \$1,000,000 less revenue, and its inequities and the opportunity for evasion afforded would speedily cause its repeal.

J. Second Year of Administration.

In anticipation of the work of the new year, the forms used have been extensively improved and combined; rulings previously issued have been revised and reissued; and new methods for administrative work, such as the assessment and collection branches, have been devised.

The appropriate form has been mailed to every person who filed a return in the first year, — a plan which, through saving in printing expense, will pay for itself in the coming year, and effect a large saving in future years. The stencil file prepared for this purpose will be of use in several other important details of the work, lessening the heavy burden upon a clerical force as large as our crowded quarters will permit.

A more economical method of handling the information at the source furnished by employers and others, under the provisions of section 25 of the act, has been devised after conference with the Federal department, and will add greatly to the efficiency of the division.

Small taxpayers and others who desire to make early payment are accommodated in the coming year by a provision made for the simultaneous payment with the filing of the return, at the option of the taxpayer. Could such simultaneous payments eventually be made compulsory, a heavy bookkeeping,

postage and other expense would be saved, and, indeed, substantially the entire cost of administration could be met thereby, if the interest upon such funds is taken into consideration. The merits of this plan should be given careful consideration in coming years.

K. Litigation.

In two decisions certain parts of the law have been considered by the Supreme Court.

In the first, *Trefry v. Garfield*, 227 Mass. 522, the taxation of "rights," stock dividends, and dividends earned prior to 1916, was upheld.

In the second, *Faulkner v. Trefry*, decided January 5, 1918, it was held that the act did not apply to income received during the portion of the year prior to death by a person who deceased in November. Two cases involving the same point have since been disposed of by abatement of the taxes involved.

One appeal to the Board of Appeal was entered, but was later dropped by the taxpayer.

An appeal on the question of the validity of taxing profits from leasing and subleasing property as a business is contemplated, and the validity of the tax upon interest received by a person engaged in loaning money as a business — in this case a pawnbroker — is before the Supreme Court for argument.

No other litigation is pending, which indicates a general satisfaction with the law and with the rulings of the commissioner.

L. Yield.

An exact comparison of the results of the act as a tax on income from intangibles with the yield of the old law upon the capital value of intangibles is impossible.

Under the new law, with the added disclosure of tangible property this year, the sum of \$8,120,621.07 was required to reimburse the cities and towns for the decrease in the total personal property assessed in 1917 from the amount so assessed in 1915. This decrease roughly represents the amount of tax which had been secured locally from intangibles at their capital value, plus a small amount to allow for a fuller disclosure of tangible property in this year. It is safe to assume that the

old tax on capital value was yielding not over \$9,000,000 from intangibles and probably not over \$8,500,000, but the income tax produces from this class of property \$8,697,503.51 (Table 1); and in this figure no allowance is made for the loss from the \$300 exemption of interest and dividends, which had no place in the old law. This loss, amounting to \$124,231.15 of income tax, represents approximately \$2,000,000 income, or a capital value of \$40,000,000, if we assume an average income of 5 per cent. This capital value would have yielded approximately \$800,000 under the old law.

Similarly, it is estimated that at least \$200,000 of income tax is waived by the exemption of nonresident beneficiaries of estates and trusts, who were taxable under the old law. This figure, similarly capitalized, would represent a yield of \$1,333,333 under the old tax on capital value.

If these two items, representing a total of \$2,133,333, be subtracted from the estimated yield of \$8,500,000 or possibly \$9,000,000, we have a figure for the old tax of \$6,367,000 or possibly \$6,867,000, for comparison with \$8,697,503.51 raised by the tax on the income of intangibles.

Or, to make the same comparison in another way, if we add to the yield of the 6 per cent. income tax — \$8,697,503.51 — the amount of taxes which would be secured if its scope were identical with the old law, we would have a figure of \$9,021,734.66 under the new act, for comparison with \$8,500,000 or \$9,000,000 as the estimated yield of the old tax.

On the tax on business income, it was estimated by the local assessors that \$770,288 was assessed in 1916. This figure is probably excessive, but in any event stands for comparison with the \$2,577,061.56 secured under the income tax law.

The 3 per cent. tax on net gains from dealings in intangibles has no parallel in the old law and produced \$836,234.51.

The yield of the tax on annuities is estimated at \$24,211.51.

M. General.

The work of the first year under the new law has been exceedingly heavy, but it is anticipated that this burden will be lighter in future years, as the public grow better acquainted with the law and its requirements.

There is a general feeling of satisfaction by the change to

taxpayers — individuals and partnerships — engaged in business have been forced into better bookkeeping methods, primarily for the purpose of this tax, but with a result that their true condition will be more easily ascertained and their consequent success more probable, since most of the business failures are attributed to lack of proper bookkeeping. The department helps to install simple bookkeeping systems without charge.

Both from the point of revenue and the public's satisfaction the law has proven a decided success. An equitable tax that all can afford to pay has been substituted for one that was driving wealth from the State.

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ERRATA.

Amount reported as \$124,231.15 in sixth line of this page should read \$120,431.15.

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The work of the first year under the new law has been exceedingly heavy, but it is anticipated that this burden will be lighter in future years, as the public grow better acquainted with the law and its requirements.

There is a general feeling of satisfaction by the change to an income tax, which we find expressed by all classes of people.

The wealthier class, in most cases, are paying more than in the past; many who never paid in previous years are now bearing their share of the tax burden; and many of small means, by the exemption provided by the act, are now given proper relief.

A beneficial result that should be noted is that hundreds of taxpayers — individuals and partnerships — engaged in business have been forced into better bookkeeping methods, primarily for the purpose of this tax, but with a result that their true condition will be more easily ascertained and their consequent success more probable, since most of the business failures are attributed to lack of proper bookkeeping. The department helps to install simple bookkeeping systems without charge.

Both from the point of revenue and the public's satisfaction the law has proven a decided success. An equitable tax that all can afford to pay has been substituted for one that was driving wealth from the State.

TABLE 1. — *Classification of Assessments (Recapitulation).*

	Number of Returns.	Business Income.	Three Per Cent. Gains.	Annuities.	Interest and Dividends.	Exemptions, 6 Per Cent.	Total.
Individual,	162,217	\$1,625,905 71	\$608,117 61	\$24,111 51	\$6,435,198 24	\$103,219 20	\$8,693,333 07
Partnership,	10,071	923,867 82	176,080 59	-	452,972 82	6,968 04	1,552,921 23
Fiduciary,	13,895	12,288 03	50,536 31	-	1,348,628 75	5,243 91	1,411,453 09
Total,	186,183	\$2,562,061 56	\$834,734 51	\$24,111 51	\$8,236,799 81	\$115,431 15	\$11,657,707 89
Balance estimated (not in statistics),	5,000	15,000 00	1,500 00	100 00	460,703 70	5,000 00	477,303 70
Totals,	191,183	\$2,577,061 56	\$836,234 51	\$24,211 51	\$8,697,503 51	\$120,431 15	\$12,135,011 09

	Taxes.	Penalties.	Total.
Assessment of September 1,	\$11,843,348 29	\$20,644 40	\$11,863,992 78
Assessment of October 8,	64,845 85	6,471 00	71,316 85
Additional assessments,	226,816 95	14,070 95	240,887 90
Totals,	\$12,135,011 09	\$41,186 44	\$12,176,197 53

The above tables are based on preliminary figures requiring further verification.

TABLE 2. — *Assessment and Collection of Income Taxes.*

Total assessment of 1917 taxes to January 1, 1918,	\$12,176,197 53
Less abatements to January 1, 1918,	103,676 67
Balance for collection,	\$12,072,520 86
Less collections to January 1, 1918,	11,657,093 22
Balance outstanding, ¹	\$415,427 64
Collections to January 1, 1918,	\$11,657,093 22
Less refunds to January 1, 1918,	18,656 05
	\$11,638,437 17
Expenses of administration,	\$301,502 26
Less: —	
Interest on deposits,	\$5,280 48
Interest on taxes,	3,683 49
Summons,	1,168 40
Miscellaneous,	35 81
	10,168 18
Net expense of administration,	291,334 08
Available for distribution,	\$11,347,103 09
Distributions: —	
November 15, 1917, reimbursement of cities and towns,	\$8,120,621 07
November 15, 1917, first distribution of excess,	2,647,000 00
	\$10,767,621 07
December 27, 1917, second distribution of excess,	400,000 00
	\$11,167,621 07
Available for distribution,	\$11,347,103 09
Total distributed,	11,167,621 07
Available balance for distribution,	\$179,482 02
Plus balance of outstanding taxes,	415,427 64
Total from which future distributions will be made,	\$594,909 66

¹ Includes taxes assessed in November and December, on which bills are not yet due.

TABLE 3. — *Commissioner's Estimate of First Distribution of Income Tax.*

Estimated assessment,	\$12,000,000
Less estimated expense of administration,	310,000

\$11,690,000

Estimated amount required to reimburse cities
and towns, \$8,775,000

Estimated amount required to reimburse fire
and water districts, etc., 15,000

Total reimbursement, 8,790,000

Estimated balance for distribution on basis of State tax, \$2,900,000

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918. (Recapitulation).*

COUNTIES.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
BARNSTABLE,	\$247,943 45	\$214,263 77	\$28,905 24	\$4,368 00	\$247,537 01
BERKSHIRE,	257,033 16	180,923 29	64,930 91	9,812 00	255,666 20
BRISTOL,	492,788 85	287,641 25	182,960 64	27,648 00	498,249 89
DUKES,	8,148 62	3,761 37	3,917 56	592 00	8,270 93
ESSEX,	1,330,649 49	1,012,367 29	281,084 93	42,476 00	1,335,928 22
FRANKLIN,	55,537 27	24,063 62	25,543 55	3,860 00	53,467 17
HAMPDEN,	436,457 13	230,540 38	179,043 08	27,056 00	436,639 46
HAMPSHIRE,	90,791 87	52,992 81	32,690 45	4,940 00	90,623 26
MIDDLESEX,	1,901,644 09	1,419,551 66	485,352 09	65,788 00	1,920,691 75
NANTUCKET,	3,586 40	3,586 40	2,382 30	360 00	6,328 70
NORFOLK,	1,410,648 57	1,180,328 40	202,495 50	30,600 00	1,413,423 90
PLYMOUTH,	379,610 71	276,136 64	91,718 55	13,860 00	381,715 19
SUFFOLK,	3,849,372 11	2,699,194 74	881,689 23	133,236 00	3,714,119 97
WORCESTER,	804,150 63	535,269 45	234,285 97	35,404 00	804,959 42
Totals,	\$11,268,362 35	\$8,120,621 07	\$2,647,000 00	\$400,000 00	\$11,167,621 07

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
BARNSTABLE COUNTY.					
Barnstable,	\$36,187 85	\$30,986 05	\$4,658 72	\$704 00	\$36,348 77
Bourne,	30,478 68	26,563 68	3,573 45	540 00	30,677 13
Brewster,	725 00	—	661 75	100 00	761 75
Chatham,	2,984 21	1,812 28	*1,058 80	160 00	3,031 08
Dennis,	7,055 58	6,022 88	899 98	136 00	7,058 86
Eastham,	1,834 89	1,515 89	291 17	44 00	1,851 06
Falmouth,	123,862 06	114,504 34	7,941 00	1,200 00	123,645 34
Harwich,	3,933 66	1,596 28	1,005 83	152 00	2,754 14
Mashpee,	203 00	—	185 29	28 00	213 29
Orleans,	15,267 32	10,686 73	4,182 26	632 00	15,500 99
Provincetown,	2,463 95	889 23	1,482 32	224 00	2,595 55
Sandwich,	4,306 36	3,414 93	820 57	124 00	4,359 50
Truro,	1,246 66	927 96	291 17	44 00	1,263 13
Wellfleet,	1,972 80	1,434 60	476 46	72 00	1,983 06
Yarmouth,	15,421 43	13,908 92	1,376 44	208 00	15,493 36
	\$247,943 45	\$214,263 77	\$28,905 24	\$4,368 00	\$247,537 01
BERKSHIRE COUNTY.					
Adams,	\$7,925 26	\$849 05	\$4,896 95	\$740 00	\$6,486 00
Alford,	181 80	36 80	132 35	20 00	189 15
Becket,	1,143 68	640 68	449 99	68 00	1,158 67
Cheshire,	972 23	288 61	608 81	92 00	989 42
Clarksburg,	261 00	—	238 23	36 00	274 23
Dalton,	37,861 93	34,053 18	3,467 57	524 00	38,044 75
Egremont,	406 95	24 57	344 11	52 00	420 68
Florida,	319 00	—	291 17	44 00	335 17
Great Barrington,	54,677 46	50,070 05	4,102 85	620 00	54,792 90
Hancock,	1,536 34	1,246 34	264 70	40 00	1,551 04
Hinsdale,	1,452 83	902 00	502 93	76 00	1,480 93
Lanesborough,	493 00	—	449 99	68 00	517 99
Lee,	10,709 99	8,447 99	2,064 66	312 00	10,824 65
Lenox,	23,842 80	17,791 81	4,949 89	748 00	23,489 70
Monterey,	261 00	—	238 23	36 00	274 23
Mount Washington,	359 61	272 61	79 41	12 00	364 02

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
BERKSHIRE COUNTY — Con.					
New Ashford,	\$58 00	—	\$52 94	\$8 00	\$60 94
New Marlborough, . .	580 00	—	529 40	80 00	609 40
NORTH ADAMS,	13,149 13	\$709 94	9,555 67	1,444 00	11,709 61
Otis,	203 00	—	185 29	28 00	213 29
Peru,	116 00	—	105 88	16 00	121 88
PITTSFIELD,	57,985 90	32,907 50	22,870 08	3,456 00	59,233 58
Richmond,	3,572 06	3,108 06	423 52	64 00	3,595 58
Sandisfield,	290 00	—	264 70	40 00	304 70
Savoy,	174 00	—	158 82	24 00	182 82
Sheffield,	1,154 83	252 53	820 57	124 00	1,197 10
Stockbridge,	14,017 83	10,772 24	2,832 29	428 00	14,032 53
Tyringham,	261 00	—	238 23	36 00	274 23
Washington,	335 60	129 81	185 29	28 00	343 10
West Stockbridge, . . .	435 00	—	397 05	60 00	457 05
Williamstown,	22,063 93	18,419 52	3,017 58	456 00	21,893 10
Windsor,	232 00	—	211 76	32 00	243 76
	\$257,033 16	\$180,923 29	\$64,930 91	\$9,812 00	\$255,666 20
BRISTOL COUNTY.					
Acushnet,	\$399 00	—	\$320 57	\$124 00	\$944 57
ATTLEBORO,	57,740 27	\$44,828 35	11,805 62	1,784 00	58,417 97
Berkley,	614 35	112 69	370 58	56 00	539 27
Dartmouth,	18,421 00	14,816 50	3,282 28	496 00	18,594 78
Dighton,	1,160 00	—	1,058 80	160 00	1,218 80
Easton,	52,913 06	45,824 84	5,452 82	824 00	52,101 66
Fairhaven,	2,871 00	—	2,620 53	396 00	3,016 53
FALL RIVER,	85,966 89	19,082 09	60,722 18	9,176 00	88,980 27
Freetown,	915 32	101 02	741 16	112 00	954 18
Mansfield,	5,900 84	1,566 33	2,885 23	436 00	4,887 56
NEW BEDFORD,	161,394 49	91,090 19	64,189 75	9,700 00	164,979 94
North Attleborough, . .	34,175 32	26,659 84	5,426 35	820 00	32,906 19
Norton,	1,131 00	—	1,032 33	156 00	1,188 33
Raynham,	821 93	94 85	661 75	100 00	856 60
Rehoboth,	754 00	—	688 22	104 00	792 22
Seekonk,	1,218 00	—	1,111 74	168 00	1,279 74

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
BRISTOL COUNTY—Con.					
Somerset,	\$1,630 07	\$246 91	\$1,111 74	\$168 00	\$1,526 65
Swansea,	8,655 05	7,360 88	1,138 21	172 00	8,671 09
TAUNTON,	53,336 26	35,250 96	16,384 93	2,476 00	54,111 89
Westport,	2,271 00	605 80	1,455 85	220 00	2,281 65
	\$492,788 85	\$287,641 25	\$182,960 64	\$27,648 00	\$498,249 89
DUKES COUNTY.					
Chilmark,	\$373 02	\$135 77	\$211 76	\$32 00	\$379 53
Edgartown,	870 00	—	794 10	120 00	914 10
Gay Head,	71 18	42 18*	26 47	4 00	72 65
Gosnold,	454 02	19 02	397 05	60 00	476 07
Oak Bluffs,	1,102 00	—	1,005 86	152 00	1,157 86
Tisbury,	4,015 52	2,797 52	1,111 74	168 00	4,077 26
West Tisbury,	1,262 88	766 88	370 58	56 00	1,193 46
	\$8,148 62	\$3,761 37	\$3,917 56	\$592 00	\$8,270 93
ESSEX COUNTY.					
Amesbury,	\$12,868 00	\$8,315 00	\$4,155 79	\$628 00	\$13,098 79
Andover,	32,803 84	25,017 49	5,294 00	800 00	31,111 49
BEVERLY,	246,235 78	219,056 77	23,743 59	3,588 00	246,388 36
Boxford,	5,132 76	4,099 55	741 16	112 00	4,952 71
Danvers,	30,260 42	24,660 89	4,923 42	744 00	30,328 31
Essex,	1,560 35	631 53	794 10	120 00	1,545 63
Georgetown,	1,670 63	1,611 53	794 10	120 00	2,525 63
GLOUCESTER,	62,155 75	45,954 97	14,346 74	2,168 00	62,469 71
Groveland,	1,417 03	392 61	794 10	120 00	1,306 71
Hamilton,	41,024 12	37,354 66	3,308 75	500 00	41,163 41
Haverhill,	82,644 74	54,659 30	25,411 20	3,840 00	83,910 50
Ipswich,	12,215 17	8,326 34	3,096 99	468 00	11,891 33
LAWRENCE,	73,245 88	21,016 88	47,672 47	7,204 00	75,893 35
LYNN,	188,377 90	131,991 04	51,378 27	7,764 00	191,133 31
Lynnfield,	812 00	—	741 16	112 00	853 16
Manchester,	104,839 57	93,783 57	10,085 07	1,524 00	105,392 64
Marblehead,	22,135 96	15,755 96	5,823 40	880 00	22,459 36
Merrimac,	1,292 66	364 66	847 04	128 00	1,339 70
METHUEN,	6,467 00	—	5,902 81	892 00	6,794 81

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
ESSEX COUNTY—Con.					
Middleton,	\$580 00	—	\$529 40	\$80 00	\$609 40
Nahant,	59,249 37	\$53,970 13	4,817 54	728 00	59,515 67
Newbury,	3,614 93	2,279 48	1,217 62	184 00	3,681 10
NEWBURYPORT,	45,309 14	30,951 16	7,146 90	1,080 00	39,178 06
North Andover,	25,618 14	21,674 14	3,599 92	544 00	25,818 06
PEABODY,	9,831 00	—	8,973 33	1,356 00	10,329 33
Rockport,	2,702 96	237 96	2,249 95	340 00	2,827 91
Rowley,	16,889 94	15,589 78	1,164 68	176 00	16,930 46
SALEM,	117,414 50	92,158 39	23,531 83	3,556 00	119,246 22
Salisbury,	1,044 00	—	952 92	144 00	1,096 92
Saugus,	4,400 05	—	3,996 97	604 00	4,600 97
Swampscott,	83,535 44	74,371 44	8,364 52	1,264 00	83,999 96
Topsfield,	16,028 82	13,596 42	2,197 01	332 00	16,125 43
Wenham,	14,642 57	12,670 57	1,799 96	272 00	14,742 53
West Newbury,	2,629 07	1,875 07	688 22	104 00	2,667 29
	\$1,330,649 49	\$1,012,367 29	\$281,084 93	\$42,476 00	\$1,335,928 22
FRANKLIN COUNTY.					
Ashfield,	\$1,209 86	\$572 46	\$529 40	\$80 00	\$1,181 86
Bernardston,	930 26	613 62	344 11	52 00	1,009 73
Buckland,	1,666 74	448 74	1,111 74	168 00	1,728 48
Charlemont,	406 00	—	370 58	56 00	426 58
Colrain,	667 00	—	608 81	92 00	700 81
Conway,	551 00	—	502 93	76 00	578 93
Deerfield,	2,740 07	851 79	1,455 85	220 00	2,527 64
Erving,	841 00	—	767 63	116 00	883 63
Gill,	348 00	—	317 64	48 00	365 64
Greenfield,	25,974 15	14,842 46	8,152 76	1,232 00	24,227 22
Hawley,	174 00	—	158 82	24 00	182 82
Heath,	203 00	—	185 29	28 00	213 29
Leverett,	290 00	—	264 70	40 00	304 70
Leyden,	403 88	245 40	158 82	24 00	428 22
Monroe,	778 75	536 52	211 76	32 00	780 28
Montague,	3,712 00	—	3,388 16	512 00	3,900 16
New Salem,	261 00	—	238 23	36 00	274 23

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
FRANKLIN COUNTY— <i>Con.</i>					
Northfield,	\$1,616 58	\$601 58	\$926 45	\$140 00	\$1,668 03
Orange,	7,970 53	3,988 73	2,752 88	416 00	7,157 61
Rowe,	600 06	397 06	185 29	28 00	610 35
Shelburne,	1,483 02	323 02	1,058 80	160 00	1,541 82
Shutesbury,	414 54	180 49	211 76	32 00	424 25
Sunderland,	551 00	—	502 93	76 00	578 93
Warwick,	383 28	80 53	264 70	40 00	385 23
Wendell,	435 00	—	397 05	60 00	457 05
Whately,	926 55	381 22	476 46	72 00	929 68
	\$55,537 27	\$24,063 62	\$25,543 55	\$3,860 00	\$53,467 17
HAMPDEN COUNTY.					
Agawam,	\$2,088 00	—	\$1,905 84	\$288 00	\$2,193 84
Blandford,	435 00	—	397 05	60 00	457 05
Brimfield,	493 00	—	449 99	68 00	517 99
Chester,	609 00	—	555 87	84 00	639 87
CHICOPEE,	13,775 00	—	12,573 25	1,900 00	14,473 25
East Longmeadow,	899 00	—	820 57	124 00	944 57
Granville,	680 97	\$304 00	344 11	52 00	700 11
Hampden,	545 58	183 38	291 17	44 00	518 55
Holland,	87 00	—	79 41	12 00	91 41
HOLYOKE,	84,718 79	45,436 99	36,263 90	5,480 00	87,180 89
Longmeadow,	6,970 73	4,940 73	1,852 90	280 00	7,073 63
Ludlow,	3,277 00	—	2,991 11	452 00	3,443 11
Monson,	4,579 14	2,916 24	1,508 79	228 00	4,653 03
Montgomery,	116 00	—	105 88	16 00	121 88
Palmer,	3,741 00	—	3,414 63	516 00	3,930 63
Russell,	1,392 00	—	1,270 56	192 00	1,462 56
Southwick,	609 00	—	555 87	84 00	639 87
SPRINGFIELD,	286,993 24	168,960 79	98,600 75	14,900 00	282,461 54
Tolland,	174 00	—	158 82	24 00	182 82
Wales,	203 00	—	185 29	28 00	213 29
West Springfield,	6,409 00	—	5,849 87	884 00	6,733 87
Westfield,	15,921 78	7,362 82	7,676 30	1,160 00	16,199 12
Wilbraham,	1,739 90	435 43	1,191 15	180 00	1,806 58
	\$436,457 13	\$230,540 38	\$179,043 08	\$27,056 00	\$436,639 46

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918* — Continued.

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
HAMPSHIRE COUNTY.					
Amherst,	\$16,005 05	\$9,011 61	\$3,917 56	\$592 00	\$13,521 17
Belchertown,	696 00	—	635 28	96 00	731 28
Chesterfield,	378 23	117 23	238 23	36 00	391 46
Cummington,	261 00	—	238 23	36 00	274 23
Easthampton,	5,191 00	—	4,738 13	716 00	5,454 13
Enfield,	3,568 68	2,994 72	449 99	68 00	3,512 71
Goshen,	145 00	—	132 35	20 00	152 35
Granby,	617 38	54 98	423 52	64 00	542 50
Greenwich,	203 00	—	185 29	28 00	213 29
Hadley,	1,594 24	85 43	1,270 56	192 00	1,547 99
Hatfield,	3,680 69	2,365 93	1,191 15	180 00	3,737 08
Huntington,	580 00	—	529 40	80 00	609 40
Middlefield,	145 00	—	132 35	20 00	152 35
NORTHAMPTON,	38,524 74	26,692 74	10,799 76	1,632 00	39,124 50
Pelham,	354 65	64 65	264 70	40 00	369 35
Plainfield,	145 00	—	132 35	20 00	152 35
Prescott,	174 00	—	158 82	24 00	182 82
South Hadley,	2,320 00	—	2,117 60	320 00	2,437 60
Southampton,	776 26	370 26	370 58	56 00	796 84
Ware,	12,754 96	9,921 27	3,520 51	532 00	13,973 78
Westhampton,	203 00	—	185 29	28 00	213 29
Williamsburg,	2,183 99	1,313 99	794 10	120 00	2,228 09
Worthington,	290 00	—	264 70	40 00	304 70
	\$90,791 87	\$52,992 81	\$32,690 45	\$4,940 00	\$90,623 26
MIDDLESEX COUNTY.					
Acton,	\$8,316 81	\$6,681 41	\$1,482 32	\$224 00	\$8,387 73
Arlington,	37,392 86	26,641 06	9,793 90	1,480 00	37,914 96
Ashby,	2,820 50	2,199 12	582 34	88 00	2,869 46
Ashland,	928 00	—	847 04	128 00	975 04
Ayer,	2,673 65	1,194 65	1,349 97	204 00	2,748 62
Bedford,	4,372 14	3,183 14	1,085 27	164 00	4,432 41
Belmont,	37,151 49	29,992 41	6,538 09	988 00	37,518 50
Billerica,	6,848 68	3,712 72	2,858 76	432 00	7,003 48

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Dis- tribu- tion of Excess, November 15, 1917.	Second Dis- tribu- tion of Excess, December 27, 1917.	Total Dis- tribu- tion Share to January 1, 1918.
MIDDLESEX COUNTY — <i>Con.</i>					
Boxborough, . . .	\$218 98	\$25 60	\$158 82	\$24 00	\$208 42
Burlington, . . .	585 64	18 02	502 93	76 00	596 95
CAMBRIDGE, . . .	291,558 90	212,707 40	72,024 87	10,884 00	295,616 27
Carlisle, . . .	2,417 00	1,812 87	397 05	60 00	2,269 92
Chelmsford, . . .	3,056 21	274 65	2,620 53	396 00	3,291 18
Concord, . . .	57,725 75	54,131 49	4,949 89	748 00	59,829 38
Dracut, . . .	1,796 68	110 58	1,535 26	232 00	1,877 84
Dunstable, . . .	1,528 62	1,180 62	317 64	48 00	1,546 26
EVERETT, . . .	20,068 00	—	18,317 24	2,768 00	21,085 24
Framingham, . . .	30,684 08	17,037 77	10,032 13	1,516 00	28,585 90
Groton, . . .	27,066 77	24,311 77	2,514 65	380 00	27,206 42
Holliston, . . .	5,216 52	3,911 52	1,191 15	180 00	5,282 67
Hopkinton, . . .	4,406 12	3,188 12	1,111 74	168 00	4,467 86
Hudson, . . .	4,032 02	929 02	2,832 29	428 00	4,189 31
Lexington, . . .	46,003 12	40,175 97	5,320 47	804 00	46,300 44
Lincoln, . . .	41,906 53	39,112 13	2,488 18	376 00	41,976 31
Littleton, . . .	1,817 96	1,125 91	714 69	108 00	1,948 60
LOWELL, . . .	143,297 84	88,753 20	50,981 22	7,704 00	147,438 42
MALDEN, . . .	122,779 44	95,926 30	24,458 28	3,696 00	124,080 58
MARLBOROUGH, . . .	16,450 90	9,275 62	6,617 50	1,000 00	16,893 12
Maynard, . . .	2,958 00	—	2,699 94	408 00	3,107 94
MEDFORD, . . .	64,971 52	46,527 52	16,834 92	2,544 00	65,906 44
MELROSE, . . .	38,835 14	27,380 14	10,455 65	1,580 00	39,415 79
Natick, . . .	50,122 51	44,416 31	5,294 00	800 00	50,510 31
NEWTON, . . .	402,552 61	352,641 43	45,581 34	6,888 00	405,110 77
North Reading, . . .	1,027 42	354 40	582 34	88 00	1,024 74
Pepperell, . . .	1,566 00	—	1,429 38	216 00	1,645 38
Reading, . . .	18,015 02	12,699 79	4,367 55	660 00	17,727 34
Sherborn, . . .	10,198 68	8,719 68	1,349 97	204 00	10,273 65
Shirley, . . .	2,728 29	1,742 29	899 98	136 00	2,778 27
SOMERVILLE, . . .	74,709 41	28,425 41	42,246 12	6,384 00	77,055 53
Stoneham, . . .	3,950 96	238 96	3,388 16	512 00	4,139 12
Stow, . . .	6,680 64	5,791 64	767 63	116 00	6,675 27

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
MIDDLESEX COUNTY— <i>Con.</i>					
Sudbury,	\$4,176 93	\$3,247 95	\$847 04	\$128 00	\$4,222 99
Tewksbury,	1,189 00	—	1,085 27	164 00	1,249 27
Townsend,	1,902 73	1,003 73	820 57	124 00	1,948 30
Tyngsborough,	1,006 13	513 13	449 99	68 00	1,031 12
Wakefield,	18,154 63	6,408 23	6,829 26	1,032 00	14,269 49
WALTHAM,	58,678 10	39,857 10	17,179 03	2,596 00	59,632 13
Watertown,	28,093 13	15,670 82	11,673 27	1,764 00	29,108 09
Wayland,	16,994 05	14,524 05	1,720 55	260 00	16,504 60
Westford,	5,129 01	2,901 37	1,588 20	240 00	4,729 57
Weston,	55,259 86	49,909 61	4,791 07	724 00	55,424 68
Wilmington,	3,195 59	1,826 11	1,244 09	188 00	3,258 20
Winchester,	68,369 83	57,955 23	9,502 73	1,436 00	68,893 96
WOBURN,	38,057 69	29,183 69	8,099 82	1,224 00	38,507 51
	\$1,901,644 09	\$1,419,551 66	\$435,352 09	\$65,788 00	\$1,920,691 75
NANTUCKET COUNTY.					
Nantucket,	\$3,586 40	\$3,586 40	\$2,382 30	\$360 00	\$6,328 70
NORFOLK COUNTY.					
Avon,	\$754 00	—	\$688 22	\$104 00	\$792 22
Bellingham,	725 00	—	661 75	100 00	761 75
Braintree,	20,007 39	\$14,294 39	5,214 59	788 00	20,296 98
Brookline,	614,076 60	525,838 76	78,192 38	11,816 00	615,847 14
Canton,	38,882 24	34,474 24	4,023 44	608 00	39,105 68
Cohasset,	71,187 55	65,379 55	5,082 24	768 00	71,229 79
Dedham,	62,199 54	53,006 54	8,390 99	1,268 00	62,665 53
Dover,	38,712 00	34,156 29	4,155 79	628 00	38,940 08
Foxborough,	2,498 30	337 46	1,641 14	248 00	2,226 60
Franklin,	10,886 94	7,609 94	2,991 11	452 00	11,053 05
Holbrook,	4,912 62	3,671 14	1,138 21	172 00	4,981 35
Medfield,	5,002 66	3,610 66	1,270 56	192 00	5,073 22
Medway,	4,474 51	—	1,111 74	168 00	1,279 74
Millis,	3,164 83	1,750 45	873 51	132 00	2,755 96
Milton,	229,378 17	211,079 17	16,702 57	2,524 00	230,305 74
Needham,	16,583 02	11,243 28	4,870 48	736 00	16,849 76

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Concluded.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
NORFOLK COUNTY — <i>Con.</i>					
Norfolk,	\$1,235 97	\$452 94	\$714 69	\$108 00	\$1,275 63
Norwood,	36,261 46	25,016 26	9,370 38	1,416 00	35,802 64
Plainville,	667 00	—	608 81	92 00	700 81
QUINCY,	51,094 48	25,516 48	23,346 54	3,528 00	52,391 02
Randolph,	11,230 94	9,113 94	1,932 31	292 00	11,338 25
Sharon,	12,648 14	10,407 62	2,038 19	308 00	12,753 81
Stoughton,	2,958 00	—	2,699 94	408 00	3,107 94
Walpole,	20,001 22	15,466 70	4,288 14	648 00	20,402 84
Wellesley,	100,774 05	89,757 59	10,058 60	1,520 00	101,336 19
Westwood,	28,165 93	25,642 93	2,302 89	348 00	28,293 82
Weymouth,	20,033 50	12,145 27	7,226 31	1,092 00	20,463 58
Wrentham,	2,132 51	356 80	899 98	136 00	1,392 78
	\$1,410,648 57	\$1,180,328 40	\$202,495 50	\$30,600 00	\$1,413,423 90
PLYMOUTH COUNTY.					
Abington,	\$6,196 57	\$3,406 34	\$2,541 12	\$384 00	\$6,331 46
Bridgewater,	2,900 00	—	2,647 00	400 00	3,047 00
BROCKTON,	126,935 12	90,308 12	33,431 61	5,052 00	128,791 73
Carver,	1,508 95	187 25	1,111 74	168 00	1,466 99
Duxbury,	17,131 18	14,869 18	2,064 66	312 00	17,245 84
East Bridgewater,	2,059 00	—	1,879 37	284 00	2,163 37
Halifax,	448 51	42 51	370 58	56 00	469 09
Hanover,	9,320 10	7,783 10	1,402 91	212 00	9,398 01
Hanson,	1,073 00	—	979 39	148 00	1,127 39
Hingham,	44,907 71	38,766 31	4,499 90	680 00	43,946 21
Hull,	6,446 91	1,516 91	4,499 90	680 00	6,696 81
Kingston,	4,281 99	3,121 99	1,058 80	160 00	4,340 79
Lakeville,	2,618 92	1,806 92	741 16	112 00	2,660 08
Marion,	39,138 98	35,194 27	3,599 92	544 00	39,338 19
Marshfield,	6,467 69	4,930 69	1,402 91	212 00	6,545 60
Mattapoisett,	9,489 73	7,973 60	1,376 44	208 00	9,558 04
Middleborough,	6,856 54	3,260 54	3,282 28	496 00	7,038 82
Norwell,	5,583 20	4,688 43	794 10	120 00	5,602 53
Pembroke,	800 58	15 58	714 69	108 00	838 27

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
PLYMOUTH COUNTY — Con.					
Plymouth,	\$24,109 30	\$15,385 77	\$8,046 88	\$1,216 00	\$24,648 65
Plympton,	319 00	—	291 17	44 00	335 17
Rochester,	1,005 91	376 64	582 34	88 00	1,046 98
Rockland,	14,166 42	10,483 42	3,361 69	508 00	14,353 11
Scituate,	13,009 80	9,601 17	3,044 05	460 00	13,105 22
Wareham,	19,636 60	14,334 90	3,573 45	540 00	18,448 35
West Bridgewater,	3,348 15	2,159 15	1,085 27	164 00	3,408 42
Whitman,	9,850 85	5,923 85	3,335 22	504 00	9,763 07
	\$379,610 71	\$276,136 64	\$91,718 55	\$13,860 00	\$381,715 19
SUFFOLK COUNTY.					
Boston,	\$3,778,569 60	\$2,670,848 23	\$842,937 15	\$127,380 00	\$3,641,165 38
Chelsea,	19,314 00	—	17,629 02	2,664 00	20,293 02
Revere,	18,177 72	4,547 72	12,440 90	1,880 00	18,868 62
Winthrop,	33,310 79	23,798 79	8,682 16	1,312 00	33,792 95
	\$3,849,372 11	\$2,699,194 74	\$881,689 23	\$133,236 00	\$3,714,119 97
WORCESTER COUNTY.					
Ashburnham,	\$957 00	—	\$873 51	\$132 00	\$1,005 51
Athol,	4,379 00	—	3,996 97	604 00	4,600 97
Auburn,	1,840 99	\$622 99	1,111 74	168 00	1,902 73
Barre,	1,798 00	—	1,641 14	248 00	1,889 14
Berlin,	990 53	534 93	423 52	64 00	1,022 45
Blackstone,	1,881 00	895 00	899 98	136 00	1,930 98
Bolton,	688 41	227 22	423 52	64 00	714 74
Boylston,	493 16	116 16	344 11	52 00	512 27
Brookfield,	2,460 54	1,474 54	899 98	136 00	2,510 52
Charlton,	1,237 16	222 81	899 98	136 00	1,258 79
Clinton,	6,119 00	—	5,585 17	844 00	6,429 17
Dana,	752 95	433 95	291 17	44 00	769 12
Douglas,	2,671 62	919 79	979 39	148 00	2,047 18
Dudley,	4,964 00	3,166 00	1,641 14	248 00	5,055 14
FITCHBURG,	86,495 68	59,246 28	23,320 07	3,524 00	86,090 35
Gardner,	32,680 11	22,282 29	7,358 66	1,112 00	30,752 95
Grafton,	14,209 74	11,711 25	2,276 42	344 00	14,331 67

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Continued.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
WORCESTER COUNTY — <i>Con.</i>					
Hardwick,	\$14,913 86	\$11,630 70	\$2,911 70	\$440 00	\$14,982 40
Harvard,	6,152 13	4,930 98	1,111 74	168 00	6,210 72
Holden,	3,194 87	1,209 37	1,164 68	176 00	2,550 05
Hopedale,	60,658 28	54,452 28	5,664 58	856 00	60,972 86
Hubbardston,	522 00	—	476 46	72 00	548 46
Lancaster,	68,090 41	61,420 41	6,088 10	920 00	68,428 51
Leicester,	5,589 24	3,904 51	1,535 26	232 00	5,671 77
LEOMINSTER,	14,609 11	5,764 11	8,073 35	1,220 00	15,057 46
Lunenburg,	1,015 00	—	926 45	140 00	1,066 45
Mendon,	770 04	273 84	449 99	68 00	791 83
Milford,	21,494 83	9,011 80	5,849 87	884 00	15,745 67
Millbury,	4,613 01	1,451 57	2,117 60	320 00	3,889 17
Millville,	725 00	—	661 75	100 00	761 75
New Braintree,	290 00	—	264 70	40 00	304 70
North Brookfield,	2,909 98	1,547 67	1,244 09	188 00	2,979 76
Northborough,	3,941 37	978 11	1,085 27	164 00	2,227 38
Northbridge,	19,211 28	14,281 28	4,499 90	680 00	19,461 18
Oakham,	261 00	—	238 23	36 00	274 23
Oxford,	2,160 24	500 61	1,508 79	228 00	2,237 40
Paxton,	421 08	131 08	264 70	40 00	435 78
Petersham,	1,779 64	1,104 94	608 81	92 00	1,805 75
Phillipston,	232 00	—	211 76	32 00	243 76
Princeton,	5,272 19	4,431 19	767 63	116 00	5,314 82
Royalston,	493 00	—	449 99	68 00	517 99
Rutland,	766 38	160 28	555 87	84 00	800 15
Shrewsbury,	2,918 47	1,008 76	1,667 61	252 00	2,928 37
Southborough,	5,790 96	3,790 46	1,720 55	260 00	5,771 01
Southbridge,	7,261 42	1,780 42	5,002 83	756 00	7,539 25
Spencer,	4,976 21	2,321 41	2,382 30	360 00	5,063 71
Sterling,	2,605 58	1,634 14	794 10	120 00	2,548 24
Sturbridge,	893 98	240 46	582 34	88 00	910 80
Sutton,	1,650 80	664 80	899 98	136 00	1,700 78
Templeton,	1,450 00	—	1,323 50	200 00	1,523 50

TABLE 4. — *Amounts of Income Taxes received by the Various Cities and Towns prior to January 1, 1918 — Concluded.*

CITIES AND TOWNS.	Com- missioner's Estimate.	Reimburse- ments, November 15, 1917.	First Distribu- tion of Excess, November 15, 1917.	Second Distribu- tion of Excess, December 27, 1917.	Total Distribu- tion Share to January 1, 1918.
WORCESTER COUNTY — <i>Con.</i>					
Upton,	\$2,149 41	\$1,279 96	\$794 10	\$120 00	\$2,194 06
Uxbridge,	14,597 14	10,643 37	2,567 59	388 00	13,598 96
Warren,	2,461 04	601 03	1,641 14	248 00	2,490 17
Webster,	55,804 09	49,394 85	5,823 40	880 00	56,098 25
West Boylston,	1,040 75	323 75	635 28	96 00	1,055 03
West Brookfield,	2,080 28	1,540 99	635 28	96 00	2,272 27
Westborough,	2,814 08	625 47	1,985 25	300 00	2,910 72
Westminster,	696 00	—	635 28	96 00	731 28
Winchendon,	3,876 07	1,038 51	2,620 53	396 00	4,055 04
WORCESTER,	286,379 52	179,343 13	100,877 17	15,244 00	295,464 30
	\$804,150 63	\$535,269 45	\$234,285 97	\$35,404 00	\$804,959 42

TABLE 5. — *Reimbursement to Fire, Water and Other Districts, under Chapter 339 of the General Acts of 1917.*

TOWN AND DISTRICT.	Reimbursement.
Acton.	
West and South Water Supply District of Acton,	\$231 14
Barnstable.	
Hyannis Fire District,	326 07
Colrain.	
Colrain Fire District,	3 74
Deerfield.	
Deerfield Fire District,	67 89
Duxbury.	
Duxbury Fire and Water District,	912 19
Easton.	
North Easton Village District,	4,374 30
South Easton and Eastondale Fire and Water District,	907 34
Unionville Fire and Water District,	528 71
Erving.	
Erving Electric Light District,	38 35

TABLE 5. — *Reimbursement to Fire, Water and Other Districts, under Chapter 339 of the General Acts of 1917 — Concluded.*

TOWN AND DISTRICT.	Reimbursement.
Foxborough.	
East Foxborough Water Supply District,	\$42 02
Foxborough Village Improvement Association,	70 78
Foxborough Water Supply District,	75 34
Great Barrington.	
Great Barrington Fire District,	993 99
Greenfield.	
Greenfield Fire District No. 1,	2,044 60
Hinsdale.	
Fire District of Hinsdale,	139 22
Lee.	
Lee Fire District,	238 93
Leicester.	
Cherry Valley and Rochdale Water District,	52 96
Mansfield.	
Mansfield Fire District,	237 41
Middleborough.	
Middleborough Fire District,	846 39
Montague.	
Lake Pleasant Water Supply District,	9 45
Millers Falls Water Supply District,	45 18
Montague Lighting District,	30 26
Palmer.	
Palmer Fire District,	266 90
Shelburne Falls.	
Shelburne Falls Fire District,	156 53
Shirley.	
Shirley Village Water District,	45 88
South Hadley.	
South Hadley Fire District No. 1,	26 01
South Hadley Fire District No. 2,	211 01
Ware.	
Ware Fire District No. 1,	495 12
Wareham.	
Onset Fire District,	205 43
Wareham Fire District,	785 11
Williamstown.	
Williamstown Fire District,	740 08
	\$15,148 33

RECOMMENDATIONS FOR LEGISLATION.

1. TAXATION OF INSURANCE COMPANIES.

The taxes assessed upon insurance companies in this State fall naturally into three classes:—

- I. A tax based upon the *reserve* value, to which are liable
 All life insurance companies, both foreign and domestic.
- II. A tax based upon *premium income*, to which are liable
 - (a) All classes of foreign insurance companies.
 - (b) All classes of domestic insurance companies *except*
 1. Life insurance companies.
 2. Companies liable to taxation on their corporate franchises.
- III. A tax based on the *value of the corporate franchise*, to which are liable
 - (a) All classes of domestic stock companies.
 - (b) All classes of domestic mutual companies having a guaranty capital or permanent fund.

It is possible for an insurance company to be taxed in each of two classes, as will be shown hereafter.

Class I.—All life insurance companies in the State, domestic or foreign, doing business on the stock basis or the mutual plan, are taxed annually at the rate of one-fourth of 1 per cent. on the net value of all policies in force and held by residents of Massachusetts on the thirty-first of December. In addition to this tax an additional tax is possible under each of the two other general classes.

(a) A premium tax assessed upon life insurance companies of other States which tax Massachusetts companies on the basis of premium receipts.

(b) A tax upon the corporate franchise value of a domestic life insurance company doing business on the stock basis.

Whenever it is necessary under retaliatory provisions to assess a tax upon the reserve and also upon the premium receipts of a foreign life insurance company the larger tax only is collected. This is because the premium tax is not intended to be cumulative but to bring different methods of taxation to a reciprocal basis (198 Mass. 466). Of 28 foreign life insurance companies doing business in this State 11 are assessed a tax on premiums received under retaliatory provisions, and of these the premium tax in 1916 exceeded the tax assessed

upon reserve value in only three cases, by the amount of \$8,156.52.

There are but two domestic life insurance companies organized to do business on the stock basis and consequently taxed on their corporate franchise. One of these, by reason of the large deductions applicable, has paid no franchise tax since 1907; the other was not incorporated until after April 1, 1917, and has consequently as yet made no tax return.

In the administration of the laws governing the taxation of life insurance companies, therefore, domestic and foreign, stock and mutual companies may be said to be taxed practically on the same basis.

Class II. — Foreign fire, marine and miscellaneous companies are taxed on the basis of net premium income at a uniform rate of 2 per cent. unless a higher rate is necessary under retaliatory provisions. But the Legislature in 1916 recognized the evident injustice to mutual insurance companies in being taxed upon the full amount of the premium deposit, of which from 2 per cent. to as high as 92 per cent., or all above the actual cost of insurance, was returned or credited to the policyholder at the expiration of the policy, by allowing as a deduction all such unabsorbed premium deposits.

With respect to foreign companies, premium income is thus the basis of taxation of both stock and mutual companies, but allowance has been made for the different methods of doing business.

The following table will show how the inequality in the taxation of these two classes of foreign insurance companies has been reduced by the amendment of 1916:—

One Year Policy of \$10,000.

FOREIGN MUTUAL COMPANIES.		FOREIGN STOCK COMPANIES.	
Premium.	Tax.	Premium.	Tax.
Under section 33: — Premium deposit \$75 (92 per cent. returnable).	At 2 per cent. equals \$1.50.	From \$7 to \$10 (say \$10), .	At 2 per cent. equals \$0.20.
Under section 33 as amended:— Premium deposit \$75, less unabsorbed premium deposit returned (92 per cent. equals \$69) \$6.	\$0.12	From \$7 to \$10 (say \$10), .	\$0.20

The actual cost of insurance to the insured has thus justly, it would seem, become the measure of premium income with respect to foreign stock and mutual companies of this class.

Domestic mutual insurance companies, other than life companies, have been favored by a tax upon net premiums and assessments of only 1 per cent. However, until the amendment allowing unabsorbed premium deposits as a deduction was passed, our own mutual companies were paying at least from three to four times as much tax as foreign stock companies. This situation was relieved in direct proportion to the relief given foreign mutuals, but a very great inequality still exists when the tax now assessed upon domestic mutual companies is contrasted with the tax assessed upon companies in the following class.

Class III. — All classes of domestic stock companies, and companies doing business on the mutual plan having a guaranty capital or permanent fund, are taxed on an entirely different basis, namely, the market value of the capital stock. From this corporate franchise value deductions are allowed as follows: —

1. Real estate in Massachusetts at its assessed value.
2. Mortgages secured by Massachusetts real estate.
3. Non-taxable securities.
4. Property situated outside Massachusetts and subject to tax where situated.

Beside this large group of deductions, the statute provides for a refund from any franchise tax assessed upon a stock insurance company of the amount of the tax paid by a national bank on account of any of its shares which are owned by such insurance company.

Seeking in the natural course of its business safe investments for its funds, an insurance company of this class has only to choose real estate mortgages or other non-taxable securities and Massachusetts national bank shares to become exempt from taxation in Massachusetts. The following tables will show to what extent this is the rule, and in what contrast it is to the taxes assessed upon competing domestic mutual companies: —

NAME OF COMPANIES.	Net Premium Income.	Franchise Value.	Deductions.	Tax assessed.	National Bank Refund.	Tax accruing to Common- wealth.	Dividends paid (Per Cent.).
<i>A. Stock Fire.</i>							
Boston,	\$1,086,122	\$4,500,000	\$3,675,508	\$15,780 77	\$8,948 59	\$6,832 18	24
Massachusetts Fire and Marine,	247,480	875,000	817,262	1,105 10	1,993 01	-	6
Old Colony,	125,737	600,000	746,210	No excess.	-	-	6
Springfield Fire and Marine,	325,074	5,175,000	4,060,125	21,398 70	21,881 44	-	10
Totals,	\$1,784,413	\$11,150,000	\$9,299,105	\$38,224 57	\$32,823 04	\$6,832 18	-
<i>B. Mutual Fire with Guaranty Capital.</i>							
Holyoke Mutual,	\$144,812	\$140,000	\$111,512	\$545 26	\$15 06	\$530 20	7
Lynn Manufacturers and Merchants,	12,050	125,000	92,550	621 09	686 48	-	7
United Drugists,	15,294	120,000	121,498	No excess.	-	-	7
Totals,	\$172,156	\$385,000	\$325,560	\$1,166 35	\$701 54	\$530 20	-
<i>C. Miscellaneous Companies.</i>							
Boston Casualty,	\$48,322	\$125,000	\$125,588	No excess.	-	-	-
Brotherhood Accident,	26,260	160,000	201,263	No excess.	-	-	10
Conveyancers Title,	10,157	553,750	380,362	No excess.	-	-	6
Equitable Accident,	36,157	120,000	116,895	\$59 42	\$104 70	-	6
Massachusetts Accident,	160,701	240,000	255,793	No excess.	-	-	10
Massachusetts Bonding,	587,407	2,000,000	2,154,000	No excess.	-	-	6
Massachusetts Title,	6,085	75,000	98,734	No excess.	-	-	-
Totals,	\$875,089	\$3,273,750	\$3,882,635	\$59 42	\$104 70	-	-

It will be seen from A that from four stock fire insurance companies, having a net premium income of \$1,784,413 and a franchise value of over \$11,000,000, the tax accruing to the Commonwealth amounted to but \$6,832.18. If taxed at the rate of 1 per cent. upon net premium income these four companies would have paid approximately \$17,500. Such an amount would compare favorably with the amount of tax paid by four foreign stock fire insurance companies of slightly lower total premium income, which at double the domestic rate paid a total tax of \$40,623.22 over a twelve months' period in 1916.

Similarly, the three mutual fire companies having a guaranty capital (B) would have paid approximately \$1,700 if taxed on net premiums, against \$530.20 actually paid when taxed on franchise value.

In the group of stock miscellaneous companies (C) the inadequacy of our present system of taxing stock insurance companies is even more strikingly shown. Seven companies of this class, having a franchise value of \$3,273,750, pay no franchise tax whatever. If taxed on the basis of their net premium income these companies would have paid \$8,750 to the State.

In 1916, 27 competing domestic mutual insurance companies, with a net premium income totalling \$1,600,000, paid taxes of \$12,668.90; 8 mill mutual insurance companies incorporated under Massachusetts laws, with an aggregate net premium income of \$2,119,676, paid a total tax of \$12,170.53; 5 miscellaneous companies, doing liability and workmen's compensation business, paid \$21,465.93 in taxes. These five companies received net premiums in 1916 of \$2,430,546. Thus, while insurance companies doing business on the mutual plan, and consequently of a public-service character, justly pay a substantial sum in taxes yearly to the Commonwealth, insurance companies transacting business on the stock basis for private gain pay so small an amount of taxes as to be absurd in view of the value of their franchise, and can even, and in the majority of cases do, escape taxation altogether.

It has been shown that, in the case of life insurance companies, domestic and foreign, stock and mutual companies are

practically, in the eventual administration of the law, treated alike, and that among foreign fire, marine and miscellaneous companies the basis of taxation, namely, premium income, is the same for both stock and mutual companies.

Is there any good reason why stock and mutual companies incorporated under Massachusetts laws should be taxed on totally different bases, and so unequally, that it is possible for three mutual fire companies having a guaranty capital to pay a tax of \$38.51, in contrast to three mutual fire companies of nearly the same net premium income which pay a premium tax of \$1,392.18 in the same year? Since it was the intent of the statute to levy a tax upon Massachusetts mutual companies at a rate one-half as great as that assessed upon foreign mutual companies, should not domestic stock companies pay a tax at least one-half as great as that imposed upon foreign stock companies?

Stock insurance companies should at once be put upon the same basis of taxation as competing domestic mutual companies. Premium income is the logical basis of taxation of stock insurance companies organized under Massachusetts laws as well as of stock companies organized under the laws of other States, and I therefore submit a bill to accomplish this result.

There are other amendments which ought to receive consideration at the hands of the Legislature, principally the provisions of law providing for the taxation of reinsurance premiums and the deductions allowed as an offset thereto.

The language in section 34, which provides for liability of insurance companies to taxation under the provisions of sections 28 and 32, should be changed to read, "the provisions of sections twenty-eight to thirty-two inclusive," which is the evident intent of the law, as shown by the language in section 35.

Section 31, providing for the taxation of insurance companies under the laws of any government or State other than one of the United States, was originally included with section 29, providing for the taxation of insurance companies incorporated under the laws of any other State of the United States, and formed one section under the original statute (1862, 224,

§ 2). In it provision was made for the taxation of all premiums, charged or received, on all contracts made in this Commonwealth for the insurance of property therein, or received or collected by agents in this Commonwealth. This language continued to be the same in all subsequent provisions of the statutes down to the enactment of the Revised Laws in 1902. Without giving any reason for their action in their report, the commissioners on the revision of the statute omitted the words "or received" and the words "received or" in the seventh and eighth lines of section 31. They retained the language with respect to foreign corporations organized in the States of the United States but inadvertently omitted the above words with reference to companies organized under the laws of States or countries outside of the United States. Therefore I recommend that the language of this section of the statute be restored to its original form.

Sections 40 and 41, providing for the returns of corporations subject to the corporate franchise tax and for the deductions applicable in the computation of said tax, should be made to except insurance companies having a capital stock which it is now recommended should be taxed upon premiums charged or received under the provisions of the proposed section 28. To this end, also, section 53, which authorizes a corporate franchise tax upon mutual insurance companies having a guaranty capital or permanent fund, should be repealed in its entirety. Such companies would likewise be embraced under the provisions of section 28 and taxed on premium income.

The provisions of section 18, for a refund to insurance companies liable to taxation upon their corporate franchise value of the amount of tax paid on account of national bank shares owned by them, should also be repealed if such companies are no longer to be taxed upon the value of their corporate franchise but upon premium income.

2. ANTI-STOCK WATERING LAWS.

The anti-stock watering laws passed in 1904, now codified in chapter 109 of the Revised Laws, forbid the issue of stocks and bonds of public-service corporations except to the extent authorized by the Railroad Commissioners, the Gas and Elec-

tric Light Commissioners and the Commissioner of Corporations. Railroads and street railways were obliged to apply for authority to issue stocks and bonds to the Railroad Commission, now the Public Service Commission, gas and electric light companies to the Gas and Electric Light Commission, and telephone, telegraph and water companies to the Commissioner of Corporations. The power conferred on these various public officers consisted in authorizing the issue of securities and the power to fix the price at which such securities should be issued. The first power, namely, that of authorizing the issue of securities, is now contained in section 24 of chapter 109 of the Revised Laws, and the power to fix the price of issue in section 30 of the same chapter. In 1913, chapter 784, the Legislature amended section 24 and section 27 of chapter 109 of the Revised Laws so as to divest the Commissioner of Corporations of the power to authorize the issue of securities and vest it in the Public Service Commission so far as telephone and telegraph companies are concerned. No corresponding amendment was made to section 30, however, so that the Commissioner of Corporations is still charged with the power of authorizing the value at which such securities are to be issued. As the statute now stands, one commission authorizes the issue of securities and another fixes the value of such issue. There seems to be no good reason why the commission which authorizes the amount of securities to be issued should not also fix the price. The commission issuing securities is certainly as competent to fix the price at which they should be issued as any other commission is, and it is plain that this class of corporations should not be required to go to the trouble and incur the expense of bringing two petitions and having two hearings before different tribunals when only one is necessary. I therefore recommend that the statutes be so amended as to authorize the commission charged with the issue of securities of this class of corporations to fix the price at which such securities shall be issued. In respect to water companies, chapter 787 of the Acts of 1914 provided that thereafter issues of securities should be made by the Gas and Electric Light Commission.

3. LEGACY TAX APPRAISER.

Under section 2 of Part III., chapter 490, Acts of 1909, provision is made for the appointment by the Tax Commissioner of appraisers from time to time to value property subject to the inheritance tax. This provision was inserted in order that the Commissioner might at all times have the power to call in experts upon the valuation of property situated in different parts of the Commonwealth to assist him in making such valuations. There has always been in the office an official having permanent charge of the appraisal of estates, but no specific provision was made for such official in this section. I therefore recommend that said section be amended so as to provide for the appointment of such an official.

4. INHERITANCE TAX.

(a) The statutes regulating the taxation of legacies and successions contemplate the taxation of gifts, except in cases of a *bona fide* purchase for full consideration in money or money's worth, made or intended to take effect in possession or enjoyment after the death of the grantor, to any person, absolutely or in trust, etc. This statute does not include gifts *inter vivos*, whether made to take effect during the lifetime of the donor or in contemplation of death. This is a very serious omission in the law, and many people take advantage of it by making a distribution of their property while in contemplation of death. Many of the States have provided by legislation that gifts in contemplation of death shall be taxed, and thereby prevent much loss in revenue to the State. The practice has reached such a stage in Massachusetts that it is believed a large amount of property passes each year without paying any tax. I have prepared a bill covering the distribution of property passing in this way and recommend that it be enacted into law.

(b) The resources of the Commonwealth will probably be strained for some years to come on account of the enormous expenses incident to the world war, and it will be necessary to find additional sources of revenue to meet such increased expenses. I therefore recommend legislation providing that

for a limited period an additional tax of 25 per cent. be levied upon every assessment of legacies and successions after the passage of such legislation.

5. TAXATION OF FOREIGN CORPORATIONS.

It is becoming popular among the States to provide by legislation for the issue of capital stock without par value. Laws have already been enacted in New York, California, Maryland and Maine, providing for such issue, and the practise will probably be followed by other States. The advantages claimed for such an issue are that those responsible for the issuing of capital for property may be relieved from liability for such issue. Heretofore in issuing stock for property, the value of which cannot be determined with any degree of accuracy, those issuing the stock have been obliged to assume the responsibility of placing a value thereon equal to the par value of the stock, and the vendor of the property has been held liable to creditors for the difference between the par value and the real value of the property.

Under the Maine law it is claimed that "upon the payment of the amount stated in the certificate of organization as the amount of capital with which the corporation will carry on business, the transaction becomes a simple one of sale and exchange. The corporation agrees with the vendor to issue a certain number of shares in exchange for certain property. No question of stockholders' liability arises and credit is extended to the corporation not in reliance upon an arbitrary valuation of its stock, but upon the sounder and more substantial basis of its actual assets."

The importance of this legislation is the effect which it has in determining the amount of excise tax to be paid by a foreign corporation without par value doing business in Massachusetts under the provisions of Acts of 1909, chapter 490, Part III., section 56, and Acts of 1914, chapter 724. In both of these statutes the tax is laid upon the par value of its authorized capital, and the question arises: what is the authorized capital at par when the stock has no par value? It is noticeable that the same question must have arisen in the minds of the framers of these laws in other States, for in every one of them

it was thought necessary to provide that in the organization of non-par value corporations, for the purpose of taxation only, and for no other purpose, the shares are regarded as being of the par value of \$100 each. It is possible for the Tax Commissioner to assess the excise by assuming that the law of the State where the corporation is organized applies to taxation in other States. A doubt, however, has been raised as to whether such laws are applicable to taxation outside of their original jurisdiction, and I deem it wise to recommend to the Legislature the enactment of a law providing that for the purpose of assessing the excise tax upon foreign corporations the par value of the authorized capital shall be taken at \$100 a share.

6. RELATIVE TO THE DEPARTMENT OF THE TAX COMMISSIONER.

The stock transfer act (chapter 770, Acts of 1914) provides that for the purpose of carrying out the provisions of the act the Tax Commissioner, with the advice and consent of the Governor and Council, shall appoint a fourth assistant and examiner, etc.

Acts 1909, chapter 490, Part III., section 2, provides that the Commissioner may also, with the advice and consent of the Governor and Council, appoint, and with their consent remove, three assistants at salaries to be approved by the Governor and Council.

The duties of these three assistants, unlike those of the fourth assistant, are not prescribed by statute. The Commissioner has therefore used them for the purpose for which they were originally intended, — that is, to assist him in the administration of the various functions placed upon him by the laws. Under these circumstances they have been used from time to time for such duties as the Commissioner has felt most needful. Although the fourth assistant's duties are prescribed by statute, the Commissioner has found it convenient and very useful to place him in charge of other duties besides those prescribed by statute, and the plan has worked well. It seems to me that the good of the public service is best subserved by following this course.

In order that there may be no doubt of the Commissioner's

right to employ the fourth assistant in that way, I have provided a bill, which I recommend be enacted into law, giving the Commissioner power to prescribe such other duties to the fourth assistant as from time to time seems proper and useful.

7. DISSOLUTION OF CORPORATIONS.

It has been my practice since the enactment of the Business Corporation Law to recommend the dissolution of those corporations which from one cause or another have ceased to operate under their charters, have liquidated their assets, paid their debts and gone out of business. The only method of dissolving a corporation is that provided by section 51 of chapter 437 of the Acts of 1903, that is, by application to the Supreme Judicial Court; but as most corporations do not care to meet the expenses incident to this procedure, and the failure to dissolve corporations results in much unnecessary expenditure of time and expense in this office, I have asked the Legislature which created these corporations under the general law to dissolve them. I therefore present a bill for this purpose, and recommend that the corporations in question be dissolved.

SUGGESTIONS FOR AMENDMENT OF CERTAIN TAXATION STATUTES.

The taxation of income from intangible personal property under the provisions of St. 1916, chapter 269, and the consequent exemption of such property from other taxation, as well as certain decisions of the Supreme Judicial Court affecting other provisions of the taxation statutes, make it desirable to suggest amendments to certain parts of the statutes affected. The principal suggestions which I desire to recommend are contained in the following paragraphs:—

8. *Relative to the Taxation of Household Furniture.*

The exemption of \$1,000 on household furniture provided in the eleventh clause, section 5, Part I., chapter 490, Acts of 1909, should be limited in terms to the furniture in use by a resident of this Commonwealth in the house which is his home

or domicile. The Supreme Court has intimated in *Sullivan v. Ashfield*, 227 Mass. 24, that the exemption is not intended to extend to foreign persons.

9. *Relative to the Taxation of Property held for Sewage-disposal Purposes.*

Section 8, Part I., chapter 490, Acts of 1909, makes provision against loss sustained by a city or town of taxes by reason of the holding therein of land for water supply purposes by another city or town.

Land so held for sewage-disposal purposes is not provided for, and pursuant to *Somerville v. Waltham*, 170 Mass. 160, and other similar cases, appears to be exempt from taxation. A remedy should be provided and I have drawn a bill for that purpose.

10. *Relative to the Taxation of Land of the Commonwealth leased or occupied for Business Purposes.*

All lands of the Commonwealth leased or occupied for business purposes should be subject to taxation in the manner provided in section 12, Part I., chapter 490, Acts of 1909, for taxation of leased portions of the Commonwealth Flats, and I have drawn a bill to provide therefor.

11. *Relative to the Taxation of Tangible Personal Property.*

The principle, "*Mobilia personam sequuntur*," by which personal property was regarded as subject to the law of the owner's domicile, has always been the basis for the taxation of personal property under the taxation laws of this Commonwealth. This rule, however, has been questioned with respect to its application to tangible personal property. The decisions of the Supreme Court of the United States make it plain that in any question respecting the situs for taxation of tangible personal property, the opinion of the court would inevitably fix such situs in the place where the property is located. (See *Union Transit Co. v. Kentucky*, 199 U. S. 194, and also *Southern Pacific Co. v. Kentucky*, 222 U. S. 63.) As a matter of justice to the cities and towns in this State it would seem

to be obvious that such property should be taxed where it receives protection. I therefore recommend that section 23 of Part I. of chapter 490 of the Acts of 1909 be amended so as to provide that all tangible property shall be taxed to the owner in the city or town where it is located, and such other amendments be made to said section and other sections as will make them conform to this principle.

12. *Relative to Agreements to evade Taxation.*

Since the passage of chapter 269 of the General Acts of 1916, the penalty provisions of section 29 of Part I. of chapter 490, of the Acts of 1909, are more needed to check agreements as to undervaluations as an inducement for the location of a business than in connection with domicile. I have therefore prepared an amendment to this section providing the change recommended.

13. *Relative to the Fraudulent Transfer of Stock to evade Taxation.*

Since the passage of chapter 269 of the General Acts of 1916, the provisions of section 31 of Part I. of chapter 490 of the Acts of 1909 are no longer useful, and I recommend that the section be repealed.

14. *Relative to the Filing of Lists for Purposes of Taxation.*

By the provisions of section 41 of Part I. of chapter 490 of the Acts of 1909, the assessors have the option, when calling for the filing of lists, to require the listing of the real estate, or to permit the omission thereof from the lists.

The practice of requiring the listing of the real estate is now so universal that for the sake of uniformity it should be required in all cities and towns. I recommend the change and have prepared a bill to put it in effect.

This recommended change would also require the repeal of the last sentence of section 73 of said Part I., and this I have provided for in another bill.

15. *Relative to Abatement of Taxes.*

Section 49 of Part I. of chapter 490 of the Acts of 1909 provides a penalty against executors, administrators and trustees which, since the passage of chapter 269 of the General Acts of 1916, is unnecessary and burdensome. I therefore recommend its repeal, and have prepared a bill therefor which also effects a necessary accompanying change in section 73 of said Part I.

16. *Relative to Discount on Taxes.*

Section 5 of Part II. of chapter 490 of the Acts of 1909 should be amended by dropping the provision with regard to discounts allowed. The provision for discount on taxes contained in section 70 of Part I. of said chapter 490 was repealed by chapter 688 of the Acts of 1913, and the allowance of a discount is now illegal. I have prepared a bill to make this change.

17. *Relative to the Removal of Collectors of Taxes from Office.*

Sections 7, 86 and 87 of Part II. of chapter 490 of the Acts of 1909 contain provisions with regard to removal from office of a collector of taxes, but there is no provision for his removal from office for lack of faithful performance of duty or for failure to furnish a bond in compliance with the provisions of law and acceptable to the selectmen of a town, pursuant to section 77 of chapter 25 of Revised Laws, or to the officials of a city charged with similar duties and powers.

This is a material defect and should be remedied. I am submitting a bill for the purpose.

18. *Relative to Traveling Expenses of Collectors of Taxes and Others.*

The provision as to traveling expenses contained in section 32 of Part II. of chapter 490 of the Acts of 1909, as amended by chapter 237 of the Acts of 1913, should be made similar to those contained in section 13 of said Part II., as amended by section 22 of chapter 237 of the General Acts of 1915.

The present difference in the two sections causes misunderstanding. A bill has been prepared amending section 32.

19. TAXATION OF INCOME FROM SHARES IN VESSELS.

At the present time the income from shares in vessels is not taxed by reason of the taxation of these shares under a special excise tax, as provided in section 7 and section 28 of Part I. of chapter 490 of the Acts of 1909. This excise tax, in my opinion, is not an adequate tax upon such income and is itself of doubtful constitutionality. I therefore recommend the bringing of such income under the provisions of the income tax law, and submit herewith proposed legislation for this purpose.

20. TAXATION OF INCOME FROM TRANSACTIONS IN REAL ESTATE.

At the present time, under the income tax law a person engaged in the business of dealing in real estate is taxable upon his income therefrom. The question of determining what constitutes a business is a difficult one and more or less arbitrary, and there is no real ground for exempting the income from a single transaction where the income from several transactions is taxable. I therefore submit proposals for legislation to make such income taxable.

21. POWER TO SUMMONS WITNESSES.

Under the inheritance tax act the Tax Commissioner has authority to summons any witness who may give information pertaining to any consideration. Such power was not included in the income tax law, where it is more greatly needed. I therefore submit proposed legislation to remedy this omission and to assure the attendance of such witnesses as may fail to obey a summons of the Tax Commissioner.

22. EXEMPTIONS OF MARRIED PERSONS FROM THE INCOME TAX.

A large number of married persons have claimed the benefit of the exemption of \$300 from their taxable interest, dividends and annuities where their total income from all sources was under \$600. This exemption should not be extended to per-

sons whose husbands or wives have substantial means. I believe that this exemption should properly be confined to those persons whose income, taken in conjunction with that of the husband or wife, does not exceed \$1,200, and submit a proposed act to accomplish this result.

23. SUPERVISION OF LOCAL ASSESSORS IN CONNECTION WITH THE EXAMINATION OF INCOME TAX RETURNS.

The Tax Commissioner is frequently in receipt of important information bearing upon the correct assessment of tangible property by local assessors. It is important that he should, beyond question, be authorized, in pursuance of his duties, to transmit to local assessors such information as he may possess. The proposed act accompanying this would accomplish this purpose, and I recommend its passage.

24. INTEREST UPON INCOME TAXES.

To make the provisions of the income tax conform to the provisions relative to the payment of interest upon taxes locally assessed, so that the interest will be added from the first day of October in all cases where payment is not made within fifteen days thereof, I recommend the passage of the accompanying bill.

25. GROSS NEGLIGENCE IN THE PREPARATION OF INCOME TAX RETURNS.

In many cases a person is guilty of gross negligence in the preparation of an income tax return, but it would be exceedingly difficult if not impossible to convict criminally upon the ground of fraud. Such negligence often leads to fraud and should receive some correspondent penalty, and I therefore recommend the adoption of the accompanying bill for this purpose.

THE BUSINESS OF THE DEPARTMENT FOR THE YEAR.

The duties assigned by law to the Tax Commissioner and Commissioner of Corporations naturally fall into six groups:—

- I. The taxation of corporations.
- II. The taxation of incomes.
- III. The taxation of legacies and successions.
- IV. The taxation of transfers of stock.
- V. The supervision of boards of assessors.
- VI. The approval of corporate organization and reports.

For convenience, therefore, this part of my report is divided into six parts.

I. THE TAXATION OF CORPORATIONS.

1. *Public-service Corporations* (Acts of 1909, Chapter 490, Part III., Sections 39 to 43; General Acts of 1916, Chapter 299, Sections 1 and 2).—This heading includes railroads, street railways, telephone and telegraph companies, gas and electric light companies, trust companies, water companies and domestic insurance companies with capital stock, together with a few miscellaneous corporations which are included for the reason that they are not subject to the general Business Corporation Law. The whole number of these public-service corporations making tax returns as of April 1 is 423. Of these, a tax was assessed upon the corporate excess of 228. The total amount of taxes so assessed was \$2,968,408.81, of which \$571,533.49 was laid upon the street railways and \$2,396,875.32 upon the other public-service corporations. Of the \$571,533.49 assessed upon street railways, \$564,020.21 is apportioned to cities and towns in proportion to mileage of tracks, and \$7,513.28 to the Commonwealth on account of trackage in public reservations. Of the \$2,396,875.32 assessed upon other public-service corporations, \$1,854,820.77 is apportioned to cities and towns, and \$542,054.55 to the Commonwealth. The part apportioned to the cities and towns is governed by three statutes which lay down different methods of apportionment for different classes of corporations. Taxes paid by gas, electric light and water companies are apportioned to the cities and towns where the business of the corporation is

carried on. The taxes of railroads, telephone and telegraph companies are apportioned to the several cities and towns in proportion to the total assessed value of property actually taxed in each city and town for the preceding year. Taxes assessed on trust companies, insurance companies and some miscellaneous companies are apportioned to cities and towns in proportion to shares of stock owned by residents. The part apportioned to the Commonwealth is on account of shares of stock owned by nonresidents of the Commonwealth or by certain corporations. The following table will show the amounts applicable to the different classes of corporations in detail:—

	Cities and Towns.	Common- wealth.
Gas, electric light and water companies,	\$510,043 99	\$37,672 18
Railroads, telephone and telegraph companies,	949,291 82	410,206 03
Trust, insurance and some miscellaneous companies,	395,484 96	94,176 34
	\$1,854,820 77	\$542,054 55

The total value of the capital stock of the public-service corporations as ascertained by me for the purposes of taxation is:—

Street railways,	\$74,756,009
Other public-service corporations,	464,923,774
Total,	\$539,679,783

The value of the corporate excess upon which the tax is actually assessed is—

Street railways,	\$29,354,658
Other public-service corporations,	123,106,322
Total,	\$152,460,980

(For summaries and comparisons, see page 57 following.)

2. *Domestic Business Corporations* (Acts of 1909, Chapter 490, Part III., Sections 39 to 43).— This heading includes mercantile and manufacturing corporations,— all of the corporations subject to the Business Corporation Act (Acts of 1903, chapter 437). The whole number of business corporations making tax returns as of April 1 is 10,975. Of these, a tax was assessed

upon 8,001. In the case of 558 the tax was computed under the minimum provision of the law (*i.e.*, upon one-tenth of 1 per cent. of the value of the capital stock); in the case of 2,540 the tax was computed under the maximum provision of the law (*i.e.*, upon 120 per cent. of the value of the real estate, machinery, merchandise and taxable securities owned by the corporation); in the case of the balance, 4,903, the tax was computed upon the full value of the corporate excess. The minimum tax assessed aggregated \$233,101.77, as compared with \$128,910.29 in 1916.

The most significant fact in relation to the taxation of business corporations is that 2,540 corporations were taxed under the maximum provision of the law; that is, they were taxed upon 120 per cent. of the value of their real estate, machinery, merchandise and taxable securities, instead of upon the full fair cash value of their capital stock. In these 2,540 cases the total value of the corporate excess (*i.e.*, a total value of the capital stock less deductions allowed by law) was found to be \$237,774,806, while the maximum value upon which the tax was laid was only \$117,964,721. In other words, the limiting or maximum clause of the statute brought it about that these corporations were taxed upon the latter figure, although their corporate excess had a value represented by the former figure. The untaxed part of the corporate excess of these 2,540 corporations was, therefore, \$119,810,085. If the law had allowed the levying of a tax upon this item, the corporations would have paid \$2,332,702.35 more franchise taxes than they actually paid. In 1916 the value of the untaxed part of the corporate excess of 2,242 corporations which were taxed under the maximum provision of the law was \$127,979,143. It is probably true that the presence of this maximum clause in the law has caused many corporations to organize under our statute, and thus become subject to our corporate franchise tax, which corporations would not have thus organized except for this maximum clause. However, there is a duty on the Commonwealth that becomes imperative when a system of taxation becomes so obviously inequitable as to cause special favors to accrue to one-third of her corporations at the expense of the two-thirds. This matter has been the subject of investigation and study by a recess committee of

the Legislature during the current year. It is to be hoped that the plan to be recommended by this committee will accomplish a more equitable and logical tax system than the one that has been in force since 1903.

The total tax assessed by the department upon business corporations in 1917 is \$6,932,309.33. There is apportioned to the Commonwealth on account of shares of stock of these corporations owned by nonresidents of Massachusetts, and on account of corporations doing all their business outside the State, \$1,152,153.19; the balance of \$5,780,156.14 is apportioned to cities and towns where the corporations carry on their business, in proportion to the location of their tangible property. The figures of *apportionment* given herein in relation to both *public-service* and *domestic business corporations* give the amounts which would accrue to the Commonwealth and to the cities and towns if all assessed taxes were paid; it should be constantly borne in mind that the amounts actually accruing to the Commonwealth and to the cities and towns vary from these figures. The Treasurer and Receiver-General reported to me the amount of corporate franchise taxes actually paid by all classes of corporations up to the close of business November 3 as \$8,949,148.81. Subsequent payments to the close of the fiscal year aggregated \$247,111.01. These taxes were paid by corporations as follows: —

Street railways,	\$166,305 91
Other public-service corporations,	2,371,049 36
Business corporations,	6,658,904 55

We made a distribution of the amount paid up to November 3 in time for settlement with the cities and towns on November 15; a subsequent distribution was made as of the close of the fiscal year. The results of both distributions appear below: —

	Accruing to Commonwealth.	Distributed to Cities and Towns.
Street railways,	\$925 73	\$165,380 18
Other public-service corporations,	516,263 44	1,854,785 92
Business corporations,	1,119,463 85	5,539,440 70
Total,	\$1,636,653 02	\$7,559,606 80

During the year the Treasurer and Receiver-General has also reported to me the payment in full of \$683,012.13 on account of taxes for years previous to 1917. This amount has been distributed as follows: —

	Accruing to Commonwealth.	Distributed to Cities and Towns.
Street railways,	—	\$3,817 40
Business corporations,	\$196,766 61	482,428 12
Total,	\$196,766 61	\$486,245 52

The amount thus shown as accruing to the Commonwealth and to the cities and towns has no relation to the figures of the Treasurer and Receiver-General relating to corresponding items. This is owing to the fact that distribution made in a given fiscal year includes taxes paid in a previous fiscal year. Our figures show the distribution made by us during the fiscal year ending November 30, 1917; the figures of the Treasurer relate only to receipts and payments during the same period.

Details of the distribution of corporation taxes appear in Table A, on page 79.

Further details as to the taxes of both public-service and domestic business corporations appear in the following tables: —

Valuation of Capital Stock.

	1916.	1917.	Increase.	Decrease.
Street railways,	\$82,962,054	\$74,756,009	—	\$8,206,045
Other public-service corporations,	483,656,480	464,923,774	—	18,732,706
Business corporations,	1,171,115,085	1,385,196,002	\$214,080,917	—
Total,	\$1,737,733,619	\$1,924,875,785	\$214,080,917	\$26,938,751

Value of the Corporate Excess upon which the Tax is assessed.

	1916.	1917.	Increase.	Decrease.
Street railways,	\$38,257,751	\$29,354,658	—	\$8,903,093
Other public-service corporations,	154,468,308	123,106,322	—	31,361,986
Business corporations,	435,951,164	607,395,247	\$171,444,083	—
Total,	\$628,677,223	\$759,856,227	\$171,444,083	\$40,265,079

Rate of Taxation of Corporate Franchises.

YEAR.	Rate per M.	YEAR.	Rate per M.
1864,	\$16 66	1891,	14 50
1865,	17 56	1892,	14 88
1866,	14 83	1893,	15 30
1867,	16 67	1894,	14 80
1868,	13 12	1895,	14 95
1869,	15 52	1896,	15 10
1870,	15 44	1897,	15 26
1871,	14 84	1898,	15 69
1872,	14 53	1899,	15 78
1873,	14 49	1900,	16 14
1874,	15 51	1901,	16 18
1875,	14 68	1902,	16 18
1876,	12 80	1903,	16 76
1877,	12 84	1904,	16 60
1878,	12 54	1905,	17 25
1879,	12 78	1906,	16 87
1880,	15 35	1907,	17 03
1881,	14 78	1908,	17 20
1882,	15 28	1909,	17 35
1883,	14 98	1910,	17 60
1884,	15 95	1911,	17 93
1885,	14 14	1912,	17 97
1886,	14 48	1913,	17 92
1887,	15 06	1914,	18 09
1888,	14 68	1915,	18 55
1889,	14 72	1916,	19 14
1890,	14 84	1917,	19 47

3. *Savings Banks and Savings Departments of Trust Companies* (Acts of 1909, Chapter 490, Part III., Sections 21 to 24, and Chapter 342; Acts of 1911, Chapter 337).— This heading includes 196 savings banks, the Massachusetts Hospital Life Insurance Company and 66 savings departments of trust companies (5 of which were established after May 1 and were taxed only in the November assessment). The tax is assessed twice each year, as of May 1 and November 1, upon the average deposits, less certain specified investments, at the rate of $2\frac{1}{2}$ mills on the dollar. The essential facts relating to this tax are shown in the following table:—

	Month.	Average Deposits subject to Tax.	Deductions.	Taxable Deposits.	Tax.
196 savings banks, . . .	May, . . .	\$1,016,205,574	\$615,684,498	\$400,521,076	\$1,001,302 00
196 savings banks, . . .	November, .	1,030,802,981	639,925,848	390,877,133	977,192 07
Massachusetts Hospital Life Insurance Com- pany. }	May, . . .	26,673,333	14,118,087	12,555,306	31,388 26
	November, .	26,536,597	14,416,646	12,119,951	30,299 87
61 savings departments,	May, . . .	27,583,234	14,339,683	13,243,551	33,108 67
66 savings departments,	November, .	34,468,448	18,689,753	15,778,695	39,446 49
Total, . . .		\$2,162,270,227	\$1,317,174,515	\$845,095,712	\$2,112,737 36

This tax of \$2,112,737.36 for 1917 compares with \$2,024,-485.42 for 1916 and \$1,928,604.83 for 1915.

4. *Insurance Companies.* (a) *Tax upon Premiums* (Acts of 1909, Chapter 490, Part III., Sections 28 to 32). — In accordance with the provisions of these sections a premium tax was assessed upon 11 foreign life companies; 221 fire and marine companies, of which 37 were Massachusetts companies; and 50 miscellaneous companies, of which 5 were Massachusetts companies. The total value of premiums taxed was \$16,429,-444.44. Of this amount \$6,485,690.22 was taxed at the rate of 1 per cent., \$28,861.15 at the rate of $1\frac{1}{2}$ per cent., \$9,595,-897.89 at the rate of 2 per cent., \$232,060.03 at the rate of $2\frac{1}{2}$ per cent., \$12,857.91 at the rate of $2\frac{3}{4}$ per cent., and \$74,-077.24 at the rate of 3 per cent. So far as the tax authorized by these sections relates to foreign life insurance companies it has been decided (*Metropolitan Life Ins. Co. v. Commonwealth*, 198 Mass. 466) that the tax shall be exacted only in cases where and to the extent that such tax exceeds the tax assessed under sections 26 and 27 upon net policy values (see (b) page 60). The amount of premium tax which would have been paid by these 11 foreign companies, were it not for the credit to be given on account of the tax on net policy values, is \$66,678.50. But in the case of 8 of these 11 companies upon which a premium tax of \$53,570.60 was computed, the tax upon net policy values exceeded the premium tax, and so no premium tax was exacted; and in the case of the other 3 companies upon which a premium tax of \$13,107.90 was computed, there was given a credit of \$8,398.34 assessed as the tax on net

policy values under sections 26 and 27. Therefore, these 11 companies are actually required to pay only \$4,709.56 as a premium tax.

The total premium tax assessed was ¹—

Life companies,	\$4,709 56
Fire and marine companies,	134,717 87
Miscellaneous companies,	64,188 47
On account of taxes for 1914, 1915 and 1916,	3,995 27
<hr/>	
Total,	\$207,611 17

(b) *Life Insurance Excise Tax* (Acts of 1909, Chapter 490, Part III., Sections 26 and 27).— This tax is assessed upon the net value of policies upon the lives of residents of Massachusetts at the rate of one-fourth of 1 per cent., whether such policies have been issued by foreign or domestic companies. The aggregate net value of such policies was \$258,266,174. These policies were issued by 27 companies, of which 8 were Massachusetts companies. The total tax assessed was \$645,665.40.

(c) *Savings Bank Life Insurance Tax* (Acts of 1907, Chapter 561, Section 24).— Under this section the general insurance guaranty fund and 3 savings banks were taxed at the rate of one-half of 1 per cent. The total amount taxable was \$236,485.44. The total tax assessed was \$1,182.42. One savings bank which has an insurance department paid no tax by reason of the excess of deductions over the net value of its outstanding policies.

5. *Taxation of Shares of National Banks* (Acts of 1909, Chapter 490, Part III., Sections 11 to 20).— The shares of stock of each national bank are taxed as personal property of the owners by the assessors of the city or town in which the bank is located. The tax is paid by the bank to the city or town collector. The assessors report to the Tax Commissioner the facts of their assessment, together with a list containing the names and residences of bank stockholders and the number of shares owned by each. It is the duty of the commissioner to see to it that the tax thus collected on account of each

¹ The premium tax assessed in 1917 covered a three months' period only. This was necessary in order to establish the calendar year as a basis of return (chapter 104, General Acts of 1917).

share of bank stock reaches the municipality in which resides its owner, if in Massachusetts; that such tax remains in the treasury of the Commonwealth in cases where the owners reside outside of Massachusetts; and that refunds on account of this tax are made to savings banks, insurance companies and charitable corporations, as provided for in sections 18 and 20. The total amount of tax paid upon shares of stock in 162 national banks was \$1,657,625.91. One per cent. of this was allowed to the municipalities as payment for assessment and collection. The amount to be accounted for and distributed was, therefore, 99 per cent. of \$1,657,625.91, or \$1,641,049.65. Of this amount \$585,435.77 was the tax upon shares owned by residents of the cities and towns which assessed and received the tax. Accordingly, this amount was retained by such municipalities. The balance of the tax, \$1,055,613.88, was paid into the treasury of the Commonwealth, to be accounted for as heretofore indicated. The accounting for the whole tax appears in the following table:—

Total tax on bank shares,	\$1,657,625 91	
Retained by cities and towns by which the tax was collected,	\$602,012 03	
Paid into treasury of the Commonwealth,	1,055,613 88	
	<hr/>	\$1,657,625 91
Received by the Treasurer and Receiver-General as above,	\$1,055,613 88	
Paid to cities and towns on account of ownership by residents of shares in banks located elsewhere in the Commonwealth,	\$526,580 15	
Paid to savings banks,	69,483 02	
Paid to insurance companies,	25,791 11	
Paid to literary, scientific and charitable societies,	30,777 83	
Balance accruing to the Commonwealth,	402,981 77	
	<hr/>	\$1,055,613 88

The item \$402,981.77 retained by the Commonwealth is subject to claims not adjusted before the close of the fiscal year.

Details of amounts received by each municipality appear in Table B, on page 89.

6. *Foreign Corporation Excise Tax* (Acts of 1909, Chapter 490, Part III., Section 56; Acts of 1914, Chapter 724).— This tax is assessed upon foreign corporations subject to chapter 437 of the Acts of 1903 at the time of filing the annual certificate of condition. The tax is in the amount of one-fiftieth of 1 per cent. of the authorized capital stock up to \$10,000,000, and one one-hundredth of 1 per cent. of the authorized capital stock in excess of \$10,000,000. The payment of the tax is a condition precedent to the filing of the certificate of condition with the Secretary of the Commonwealth. No distribution of this tax is provided for by law, since it is in addition to taxation by the cities and towns upon all the property of the corporations within their jurisdiction. The tax has been assessed upon 1,840 corporations in the total amount of \$363,-309.14; \$275,754.14 was assessed under the normal excise of one-fiftieth of 1 per cent., and \$87,555 was assessed under the additional excise of one one-hundredth of 1 per cent.

7. *Expenses of Commissions* (Acts of 1914, Chapter 742, as amended by General Acts of 1917, Chapter 205, and Acts of 1914, Chapter 787).— The Auditor of the Commonwealth reported that the sum of \$33,742.58 was the amount to be assessed upon corporations and individuals for the expenses of the Board of Gas and Electric Light Commissioners. The amount is that appropriated by the Legislature less any unexpended balance remaining from the previous appropriation.

The Auditor also certified, under the provisions of chapter 24 of the Revised Laws, section 14, that the sum of \$3,430.19 was the amount to be assessed upon the different railroads, street railways, etc., for the costs of inquests.

These amounts were assessed upon the appropriate companies and individuals, and due notice thereof given to them and to the Treasurer and Receiver-General.

8. *Express Company Tax* (Acts of 1909, Chapter 490, Part III., Sections 72 to 79).— This law produced no tax on any express company in 1917.

9. *Care and Custody of Deposits* (Revised Laws, Chapter 6, Section 6).— This section provides that the Tax Commissioner shall assess one-twentieth of 1 per cent. upon certain corporations or organizations on account of trust funds deposited

with the Treasurer and Receiver-General. The amount of these funds as reported to me by the Treasurer and Receiver-General was \$4,955,495.25, upon which \$2,477.74 was assessed.

10. *Reimbursement of Cities and Towns on Account of Taxes lost on Land owned by Institutions* (Acts of 1910, Chapter 607, as amended by Acts of 1911, Chapter 478, and Acts of 1914, Chapters 648 and 720, Section 5). — Under the provisions of these acts, the Tax Commissioner, on August 1, 1917, certified to the Treasurer and Receiver-General that the value of the land in cities and towns owned by public institutions, fish hatcheries, game reservations and for the military camp ground at South Framingham was \$2,339,664. The amount reimbursed to the cities and towns in lieu of taxes upon this valuation, at the State rate of \$19.47 per thousand, was \$45,552.95.

The following table shows the detail of reimbursement: —

CITY OR TOWN.	Valuation.	Tax.	CITY OR TOWN.	Valuation.	Tax.
Action, . . .	\$9,850 00	\$191 78	Gardner, . . .	\$10,510 00	\$204 62
Adams, . . .	150 00	2 92	Gosnold, . . .	6,000 00	116 82
Andover, . . .	2,275 00	44 29	Grafton, . . .	15,925 00	310 05
Ashburnham, . .	490 00	9 54	Hadley, . . .	200 00	3 89
Barnstable, . . .	150 00	2 92	Holden, . . .	10 00	.19
Belmont, . . .	5,655 00	110 10	Lakeville, . . .	9,275 00	180 58
Belchertown, . .	10,350 00	201 51	Lancaster, . . .	23,450 00	456 57
Berkley, . . .	75 00	1 46	Lexington, . . .	2,856 00	55 60
Berlin, . . .	2,950 00	57 43	Leyden, . . .	457 00	8 89
Bolton, . . .	4,675 00	91 02	Medfield, . . .	33,325 00	648 83
Boston, . . .	965,300 00	18,794 39	Middleton, . . .	15,612 50	303 97
Bridgewater, . .	44,610 00	868 55	Middleborough, .	1,100 00	21 41
Canton, . . .	11,500 00	223 90	Monson, . . .	14,165 00	275 79
Concord, . . .	20,624 00	401 54	Norfolk, . . .	31,660 00	616 42
Danvers, . . .	64,840 00	1,262 43	North Reading, .	5,625 00	109 51
Dana, . . .	105 00	2 04	Northampton, .	119,887 50	2,334 20
Dover, . . .	3,825 00	74 47	Northborough, .	15,220 00	296 33
Easthampton, . .	90 00	1 75	Palmer, . . .	1,590 00	30 95
Edgartown, . . .	1,050 00	20 44	Phillipston, . . .	1,000 00	19 47
Foxborough, . . .	17,550 00	341 69	Plymouth, . . .	12,807 00	249 35
Falmouth, . . .	100 00	1 94	Raynham, . . .	18,800 00	366 03
Framingham, . .	72,950 00	1,420 33	Royalston, . . .	800 00	15 57

CITY OR TOWN.	Valuation.	Tax.	CITY OR TOWN.	Valuation.	Tax.
Rutland, . . .	\$20,595 00	\$400 98	Warwick, . . .	\$1,300 00	\$25 31
Sandwich, . . .	2,750 00	53 54	Westborough, . . .	80,145 00	1,560 42
Sherborn, . . .	40,370 00	786 00	Westfield, . . .	3,735 00	72 72
Shirley, . . .	12,410 00	241 62	Westminster, . . .	15,880 00	309 18
Shrewsbury, . . .	11,680 00	227 40	Williamsburg, . . .	510 00	9 92
Sutton, . . .	1,465 00	28 52	Wilmington, . . .	100 00	1 94
Spencer, . . .	40 00	.77	Winchendon, . . .	50 00	.97
Taunton, . . .	24,500 00	477 01	Worcester, . . .	394,950 00	7,689 67
Templeton, . . .	18,550 00	361 16	Wrentham, . . .	13,020 00	253 49
Tewksbury, . . .	50,800 00	989 07	Yarmouth, . . .	200 00	3 89
Walpole, . . .	3,275 00	63 76	Totals, . . .	\$2,339,664 00	\$45,552 95
Waltham, . . .	63,900 00	1,244 13			

The following summary shows the whole amount of taxes and other charges assessed upon corporations of the above classes for the years 1916 and 1917, and the amounts accruing to the Commonwealth if the total of the assessments is actually paid. The amounts accruing to the Commonwealth are subject to changes occasioned by settlement of claims and adjustments hereafter.

	Amount assessed, 1916.	Accruing to Common- wealth, 1916.	Amount assessed, 1917.	Accruing to Common- wealth, 1917.
Street railway companies, . . .	\$732,253 21	\$9,698 71	\$571,533 49	\$7,513 28
Other public-service corporations, . . .	2,956,522 65	907,734 20	2,396,875 32	542,054 55
Trust funds of trust companies, . . .	63,570 70	14,968 28	-	-
Domestic business corporations, . . .	5,740,352 57	1,085,837 01	6,032,309 33	1,152,153 19
Stock transfer tax,	212,878 09	212,878 09	148,906 14	148,906 14
Registration of bonds,	92,651 49	92,651 49	-	-
Legacy and succession tax,	4,187,521 66 ¹	4,223,843 35 ¹	4,287,218 21 ¹	3,900,247 10 ¹
Savings banks,	1,916,769 11	1,916,769 11	1,978,494 07	1,978,494 07
Savings departments of trust compa- nies.	47,131 69	47,131 69	72,555 16	72,555 16
Massachusetts Hospital Life Insur- ance Company.	60,584 62	60,584 62	61,688 13	61,688 13
Insurance premium tax,	711,950 55	711,950 55	207,611 17 ²	207,611 17 ²
Life insurance excise,	602,189 05	602,189 05	645,665 40	645,665 40

¹ Assessments and actual payments do not agree and are not subject to comparison, since payments include some taxes previously assessed but not all taxes assessed during the fiscal year.

² Covers three months' period only.

	Amount assessed, 1916.	Accruing to Common- wealth, 1916.	Amount assessed, 1917.	Accruing to Common- wealth, 1917.
Savings bank insurance,	\$819 71	\$819 71	\$1,182 42	\$1,182 42
National bank taxes,	1,723,774 80	410,474 17	1,657,625 91	402,981 77
Foreign corporation excise, . . .	367,853 20	367,853 20	363,309 14	363,309 14
For expenses of commissions and in- quests,	32,154 23	32,154 23	37,172 77	37,172 77
Care and custody of deposits, . . .	2,423 34	2,423 34	2,477 74	2,477 74
Total,	\$19,451,400 67	\$10,699,960 80	\$19,364,624 40	\$9,524,012 03
Decrease,	-	-	\$86,776 27	\$1,175,948 77

11. *The Board of Appeal* (Acts of 1909, Chapter 490, Part III., Section 68). — The Board of Appeal was composed of the Treasurer and Receiver-General, the Auditor of the Commonwealth and the Hon. James G. Harris, the latter being appointed as the member from the Executive Council. Meetings of the Board were held on 2 different occasions during the year. Matters were heard relating to claims of cities and towns in distribution of different taxes, on appeal from income tax, and on appeals of corporations from decisions of the Tax Commissioner, and were disposed of as follows: —

Appeals heard by the Board,	15
Abatements allowed,	—
Abatements refused,	9
Referred to the Tax Commissioner for settlement,	4
Cases continued,	2

In addition, the Board, acting under the provisions of section 68 and at the instance of the Attorney-General and the Tax Commissioner, abated unpaid taxes as follows: —

1912,	\$8,126 06
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12. *Valuation of Poles, Wires and Underground Conduits, Wires and Pipes of Telephone and Telegraph Companies.* — Under the provisions of chapter 137, General Acts of 1915, the valuation of this class of property is to be determined by the Tax Commissioner and certified to the assessors of the several cities and towns of the Commonwealth. This is a radical departure from the customary method of local assess-

ment. The reasons for the change were adequately set forth in my report for the year ending November 30, 1916, and need not be repeated here. The change has resulted in the intelligent treatment of one continuous piece of property passing through many cities and towns. It has resulted in uniformity of valuation, elimination of the long drawn out contentions between the towns and the corporations, an early settlement of the tax bills, and an increased revenue from this class of property.

The total assessed value as determined by the Tax Commissioner for 1916, the first year under the act, was \$20,898,607. For 1917 the value was \$22,829,067, an increase of \$1,930,460. In 1916, the first year of the new assessment, appeals were taken against the valuation as made by the Tax Commissioner in only 7 out of the 350 or more cities and towns. In 1917 not one city or town appealed from the Tax Commissioner's valuations.

13. *Reimbursement of Cities and Towns for Loss of Taxes by Soldiers' and Sailors' Exemptions* (General Acts of 1916, Chapter 299, Sections 3 to 5).— Under the provisions of this act assessors of every city and town must make a return to the Tax Commissioner of the value of property exempted from taxation under the provisions of clauses 13 and 14 of section 5 of Part I., of chapter 490 of the Acts of 1909, together with the amount of taxes which would have been assessed on such property but for said exemption. The Tax Commissioner must determine from the returns or otherwise the total amount so exempted, and apportion one-third of such taxes as a charge upon the cities and towns according to the basis determined by him for the apportionment of the State tax. He must also credit to each city and town one-third of the amount of taxes exempted. On the sixth day of November notice of the charge or credit was sent to the assessors of each city and town; and since no appeals were taken within the statutory ten days the amounts were certified to the Treasurer and Receiver-General. The total amount of taxes lost on account of the exemption was \$149,609.14, of which cities and towns received one-third by reimbursement. Details of the apportionment appear in Table C, on page 101.

II. THE TAXATION OF INCOMES.

See pages 5 to 35.

III. THE TAXATION OF LEGACIES AND SUCCESSIONS.

Taxation of Legacies and Successions (Acts of 1909, Chapter 490, Part IV., and Chapters 268 and 527; Acts of 1911, Chapters 359 and 502; Acts of 1912, Chapter 678; General Acts of 1916, Chapter 268). — The law taxing direct legacies and successions has now been in operation in this Commonwealth for more than ten years. The amount of revenue produced by this tax during the past year and for the preceding years is as follows: —

[illegible]

During the year there were received from the probate courts, and from executors and administrators, wills, inventories and other papers relating to 5,621 estates. A representative of this department has at frequent intervals visited the registries of probate in the State, and upon examination of inventories and other papers there on file has excused the registers from sending to this department copies of their records in many estates. The number of estates from the filing of which the registers were thus excused has in the past year aggregated some 5,000. It thus appears that the number of estates which have been dealt with by this department during the past year is well over 10,000. As there was a vacancy for several months in the office of probate examiner the number of estates examined in probate courts during the past year was considerably smaller than in previous years. This work, however, is now rapidly

being brought up to date. During the past year I have issued 3,895 certificates for taxes, of which 112 have been canceled. Most of the certificates canceled had been issued for taxes claimed on account of the proceeds of policies of life insurance payable after the death of the insured to beneficiaries named in the policies. Taxes were claimed in such cases upon advice of the Attorney-General. The Supreme Judicial Court, however, in the case of *Tyler v. Treasurer and Receiver-General*, 226 Mass. 306, decided that no inheritance tax was payable under those circumstances. I, therefore, immediately canceled all outstanding certificates for such taxes which had not been paid.

The total amount of tax assessed and certified as stated above is \$4,287,218.21. The reason why the amount of tax assessed does not correspond with the amount collected by the Treasurer and Receiver-General is that the date upon which a tax becomes due or is paid does not always fall in the same fiscal year in which the tax is assessed. An analysis of the cases which have been completed during the past year follows. In many other estates, upon request, we have made partial assessments of the tax. It is practically impossible to give any complete summary of such cases. Therefore, in my analysis, I deal only with completed cases.

Analysis of Completed Cases.

Number of cases completed in the year: —

Massachusetts decedents,	2,966
Foreign decedents,	68

3,034

Net property of 3,034 estates,	\$135,236,230 69
Property of 3,034 estates actually taxed,	\$125,714,282 94
Property of 3,034 estates exempted: —	

Charities, etc.,	\$3,832,520 74
Other exemptions,	5,689,427 01

\$9,521,947 75

Total tax assessed on \$125,714,282.94
contained in 3,034 finished cases: —

Massachusetts decedents,	\$3,561,596 36
Foreign decedents,	66,062 08

\$3,627,658 44

The amounts and proportions of this tax assessed at the various rates are —

At 1 per cent., . . .	\$305,890 39 equals	8.43 per cent. of whole tax.
At 1½ per cent., . . .	1,747 18 equals	.05 per cent. of whole tax.
At 2 per cent., . . .	627,756 65 equals	17.30 per cent. of whole tax.
At 3 per cent., . . .	504,065 45 equals	13.90 per cent. of whole tax.
At 4 per cent., . . .	349,838 78 equals	9.64 per cent. of whole tax.
At 5 per cent., . . .	707,256 89 equals	19.50 per cent. of whole tax.
At 6 per cent., . . .	415,830 07 equals	11.46 per cent. of whole tax.
At 7 per cent., . . .	140,418 35 equals	3.87 per cent. of whole tax.
At 8 per cent., . . .	156,351 25 equals	4.31 per cent. of whole tax.
At 9 per cent., . . .	71,887 80 equals	1.98 per cent. of whole tax.
"Settlements," . . .	346,615 63 equals	9.56 per cent. of whole tax.

\$3,627,658 44 equals 100.00 per cent.

Foreign taxes deducted, 68,905 21

Net tax, . . . \$3,558,753 23

Average rate, .028.

The proportions of property taxed at the various rates are —

\$30,589,039 00 at 1 per cent. equals,	24.33 per cent.
116,478 67 at 1½ per cent. equals, . . . .	.09 per cent.
31,387,832 50 at 2 per cent. equals,	24.97 per cent.
16,802,181 67 at 3 per cent. equals,	13.37 per cent.
8,745,969 50 at 4 per cent. equals,	6.96 per cent.
14,145,137 80 at 5 per cent. equals,	11.25 per cent.
6,930,501 17 at 6 per cent. equals,	5.51 per cent.
2,005,976 43 at 7 per cent. equals,	1.60 per cent.
1,954,390 63 at 8 per cent. equals,	1.55 per cent.
798,753 33 at 9 per cent. equals, . . . .	.64 per cent.
12,238,022 24 "settled" equals,	9.73 per cent.

\$125,714,282 94 equals (total property taxed), . . . 100.00 per cent.

"Settlements" are made at various and undetermined rates, with the approval of the Attorney-General, in cases in which the tax cannot be actually computed (Acts of 1909, chapter 490, Part IV., section 7, amended by Acts of 1909, chapter 527, section 4).

Although taxes amounting to \$3,627,658.44 have been actually assessed upon the estates above referred to, only \$3,558,-

753.23 of that amount is payable to the Commonwealth. The difference, \$68,905.21, is the amount we are required to deduct on account of taxes paid by the estates to other States or countries. By the provisions of chapter 268 of the General Acts of 1916 the statute which exempted from taxation in this State property of a resident of Massachusetts legally subject to a tax of like character and amount in another jurisdiction was repealed. As a result of this repeal the amount which, in the future, will be deducted from the gross Massachusetts tax in resident estates will be comparatively insignificant. The rates established by chapter 268 of the Acts of 1916 apply to practically all estates in which taxes are now being computed and certified. It is not unreasonable to expect that the annual revenue produced by these rates of inheritance tax will approximate \$4,000,000.

IV. STOCK TRANSFER TAX.

Chapter 770, Acts of 1914, as amended by chapter 238, General Acts of 1915, has now been in operation from December 1, 1914, to December 1, 1917, three full years. This is an excise upon the sale, delivery or transfer of shares or certificates in any domestic or foreign corporation or association having transferable shares, if the sale, delivery or transfer is made in this Commonwealth. The total revenue for the first fiscal year, from December 1, 1914, to December 1, 1915, was \$162,595.20. From this there was deducted the sum of \$59.22 refunded for stamps erroneously affixed, leaving a net return of \$162,535.98. The revenue for the second year, from December 1, 1915, to December 1, 1916, was \$213,120.34. The amount refunded for stamps erroneously affixed was \$242.25, leaving a net revenue of \$212,878.09. The revenue for the third fiscal year just ended, from December 1, 1916, to December 1, 1917, was \$149,364.84. The amount refunded for stamps erroneously affixed was \$458.70, leaving a net revenue of \$148,906.14. The cause of the falling off in the revenue from this source is due to the general demoralization of the stock market caused by America's entrance into the war. No fair opportunity has as yet been presented for determining what the tax would produce under normal conditions.

The European war was already four months old when this tax first became operative; indeed, for the first two or three months the stock markets of the country were closed and there was no trading upon any exchange. For a few months during the year 1916 considerable activity upon the stock markets was reflected in the sale of stamps, and the revenue rose from \$162,535.98 in 1915 to \$212,878.09 in 1916.

In the early part of 1917 the country, no longer able to maintain its neutrality, declared war upon Germany. This condition was immediately reflected in the diminished trading in stocks. The demands upon capital and savings made by the purchase of Liberty Bonds, and the necessity of financing the government in its war undertaking have so diminished trading upon the stock exchanges that the revenue fell from \$212,878.09 in 1916 to \$148,906.14 in 1917. It is fair to conclude, therefore, that while these abnormal conditions continue great variations in the annual yield from this source may be expected, and that the revenue will greatly increase upon the return to normal commercial conditions.

I have prepared and had printed for the use of brokers, corporations, attorneys and transfer agents a pamphlet containing a copy of the act, and have appended some twenty-six rules and interpretations which are of great assistance to those charged with the sale, delivery or transfer of stock certificates. Copies of these may be had at the office. While that part of the act involving the ordinary sale and transfer of stock certificates is generally well understood, the questions of pledges, loans, surrenders, cancellations, reorganization and voting trusts are constantly arising and need careful consideration in determining the liability of such to an excise tax under the act.

Revenue for the sale of stamps by months was as follows:—

	First Year.	Second Year.	Third Year.
December,	\$12,707 56	\$16,080 44	\$18,627 08
January,	8,652 24	23,244 66	18,111 84
February,	9,842 78	14,911 98	14,660 50
March,	15,239 32	22,382 60	12,167 80
April,	22,328 80	16,088 56	12,196 10
May,	13,703 76	17,986 74	11,995 48
June,	13,990 62	21,470 66	11,533 54
July,	9,215 24	11,759 08	12,599 98
August,	9,262 62	13,698 52	7,376 36
September,	8,003 02	17,365 76	8,468 86
October,	19,909 10	17,070 46	10,503 94
November,	19,740 14	20,560 88	11,123 36
Total,	\$162,595 20	\$213,120 34	\$149,364 84
Less amounts refunded,	59 22	242 25	458 70
Net return,	\$162,535 98	\$212,878 09	\$148,906 14

V. SUPERVISION OF ASSESSORS.

The municipal taxation division of this department has continued its work during the past year pursuant to the provisions of the first eight sections of Part III., chapter 490, Acts of 1909, by carrying on its usual work of supervision by means of visits and correspondence, and the sending out of information which accumulates in the department and which is available for use of the assessors in laying their taxes.

An increase in the powers of mandatory supervision given to the Tax Commissioner would, as I have stated in former reports, tend to bring about with much more rapidity the uniformity of assessments and full compliance with the tax laws, which is the purpose of supervision and an end very desirable of attainment.

As was anticipated in my last annual report, the change of conditions in municipal taxation brought about by the passage of chapter 269 of the General Acts of 1916 has materially increased the work of the municipal taxation division in advising the assessors as to changes in the details of their work made necessary by this act. The provisions of section 22 of this act have resulted in the filing with the assessors by taxpayers of

many more lists of taxable property than in any previous year, and the disclosure of much taxable property. A statutory provision for compulsory filing by all persons having taxable property would undoubtedly result in the listing of considerable taxable property, particularly personal property, which is now escaping taxation.

The computations for the distributions to the cities and towns of the income taxes assessed in 1917 have been made in this division.

The following tables give some indication of the work of the department, and a few of the salient facts as to local assessment. Part I. of Public Document No. 19 gives full details of assessed values and taxes as laid in the original assessment of each year throughout the Commonwealth. Part II. of the same document gives the same information in regard to assessments laid in December pursuant to the provisions of section 85, Part I., chapter 490, Acts of 1909.

Visits to boards of assessors,	742
Calls of assessors and collectors at this office,	421
Letters received,	4,224
Letters sent,	3,853

The total value of real and personal estate as assessed by cities and towns in selected years is —

1875,	\$1,840,792,728	1911,	\$4,077,235,263
1880,	1,584,756,802	1912,	4,249,699,855
1885,	1,782,349,143	1913,	4,438,458,656
1890,	2,154,134,626	1914,	4,602,965,509
1895,	2,542,348,993	1915,	4,738,083,123
1900,	2,961,119,947	1916,	4,926,083,487
1905,	3,312,255,163	1917,	4,531,843,833
1910,	3,907,892,598		

The following table shows taxes assessed upon polls and real and personal property in several years, and the purposes to which these taxes were devoted: —

	State Tax.	County Tax.	Local Purposes.	Total.
1910,	\$5,500,000	\$4,203,889	\$58,885,487	\$68,589,376
1911,	5,500,000	4,244,294	63,545,234	71,289,529
1912,	6,250,000	4,353,312	63,948,993	74,552,306
1913,	8,000,000	4,583,110	68,523,193	81,106,304
1914,	8,750,000	4,855,540	73,659,326	87,264,866
1915,	9,750,000	5,209,593	77,400,593	92,360,186
1916,	8,000,000	5,515,430	81,623,312	95,138,742
1917,	11,000,000	5,812,664	74,555,317	91,367,981

Collection of Overdue Taxes.

Reports have been obtained of the settlement in full of all taxes of the year 1914 and years prior thereto in the following cities and towns, under the provisions of chapter 272, Acts of 1912: —

Acton.	Charlton.	Franklin.
Acushnet.	Chatham.	Georgetown.
Alford.	Chelsea.	Gloucester.
Amherst.	Cheshire.	Gosnold.
Arlington.	Chesterfield.	Grafton.
Ashfield.	Chicopee.	Granby.
Athol.	Chilmark.	Great Barrington.
Ayer.	Clinton.	Greenwich.
Barre.	Colrain.	Groveland.
Becket.	Cummington.	Hadley.
Belchertown.	Dalton.	Halifax.
Belmont.	Dana.	Hampden.
Berlin.	Danvers.	Hancock.
Bernardston.	Dartmouth.	Hanson.
Bolton.	Dedham.	Harvard.
Bourne.	Dennis.	Hatfield.
Boylston.	Dover.	Hawley.
Brewster.	East Bridgewater.	Heath.
Bridgewater.	East Longmeadow.	Hingham.
Brimfield.	Easthampton.	Hudson.
Brookline.	Egremont.	Huntington.
Buckland.	Enfield.	Lakeville.
Canton.	Erving.	Lancaster.
Carlisle.	Fairhaven.	Lee.
Carver.	Falmouth.	Leominster.
Charlemont.	Florida.	Leverett.

Lexington.	Paxton.	Tisbury.
Leyden.	Pelham.	Tolland.
Lincoln.	Peru.	Topsfield.
Lynnfield.	Plainfield.	Truro.
Mansfield.	Plainville.	Tyringham.
Mattapoisett.	Plympton.	Wakefield.
Maynard.	Prescott.	Wales.
Mendon.	Princeton.	Ware.
Middlefield.	Provincetown.	Warren.
Millis.	Richmond.	Warwick.
Monterey.	Rochester.	Wellesley.
Mount Washington.	Rowe.	Wendell.
Nantucket.	Rowley.	West Boylston.
Needham.	Royalston.	West Bridgewater.
New Ashford.	Salisbury.	West Brookfield.
New Braintree.	Sandisfield.	West Newbury.
New Marlborough.	Savoy.	West Tisbury.
Newbury.	Scituate.	Westford.
North Attleborough.	Shelburne.	Westhampton.
North Brookfield.	Shirley.	Westminster.
North Reading.	Shrewsbury.	Westwood.
Northampton.	South Hadley.	Whately.
Northbridge.	Springfield.	Wilbraham.
Northfield.	Sterling.	Williamstown.
Norton.	Stockbridge.	Wilmington.
Norwell.	Stow.	Winchendon.
Oak Bluffs.	Sunderland.	Windsor.
Oakham.	Swampscott.	Winthrop.
Orleans.	Swansea.	Worcester.
Otis.	Tewksbury.	Worthington.

VI. CORPORATE ORGANIZATIONS AND REPORTS.

Articles of organization, certificates and reports of various kinds required to be filed by corporations in the office of the Secretary of the Commonwealth are first to be approved by the Commissioner of Corporations. Certificates thus presented for the approval of the commissioner are offered chiefly by public-service corporations, domestic business corporations, religious, charitable and social corporations subject to chapter 125 of the Revised Laws, and foreign business corporations carrying on business in this Commonwealth. The following analysis indicates the general character and number of reports thus reviewed by the department.

Massachusetts Corporations.

A. *Organization.* — The number of corporation organizations which received the approval of the department during the year, together with the authorized capitalization, is as follows: —

	Number.	Capital.
Agricultural corporations (General Acts of 1917, chapter 224), . .	1	None.
Domestic business corporations (Acts of 1903, chapter 437), . .	2,018	\$163,793,650
Gas and electric companies (Acts of 1914, chapter 742), . . .	1	150,000
Public-service corporations (Revised Laws, chapter 110), . .	4	48,000
Trust companies (Acts of 1904, chapter 374),	6	900,000
Co-operative banks (Acts of 1912, chapter 623),	1	Unlimited.
Credit unions (General Acts of 1915, chapter 268),	8	Unlimited.
Charitable and religious corporations (Revised Laws, chapter 125), with capital stock.	17	435,500
Charitable and religious corporations (Revised Laws, chapter 125), without capital stock.	212	—
Churches (Revised Laws, chapter 36),	18	—
Medical milk commissions (Acts of 1911, chapter 506),	1	—
Total,	2,287	\$165,327,150

B. *Dissolution.* — The Secretary of State has reported that 50 corporations have been dissolved by order of the Supreme Judicial or Superior Court; of these, 46 were business corporations, 2 were corporations under chapter 125, Revised Laws, and 2 were fraternal benefit corporations under chapter 628, Acts of 1911. In addition, the Legislature, by chapter 157 of the Special Acts of 1917, dissolved 1,678 corporations, of which 1,264 were business corporations and 414 were charitable corporations.

Other certificates reviewed and approved by the department appear in the following table: —

C. *Articles of Amendment.* — 1. Increase of capital stock: —

	Amount of Increase.
510 business corporations, under Acts of 1903, chapter 437, section 42,	\$138,106,410
1 public-service corporation, under Revised Laws, chapter 110, section 54,	100,000
8 gas and electric companies, under Acts of 1914, chapter 742, section 68,	2,022,875
Total,	\$140,229,285

2. Reduction of capital stock: —

	Amount of Reduction.
90 business corporations, under Acts of 1903, chapter 437, section 43,	\$14,317,205
Total,	\$14,317,205
Net increase,	\$125,912,080

3. General amendment:¹ —

Three hundred and twenty business corporations, under Acts of 1903, chapter 437, section 41.

4. Miscellaneous amendments: —

(a) Two literary, charitable and scientific corporations; change of purpose, under Revised Laws, chapter 125, section 9.

(b) Twenty-one changes of name, under Acts of 1908, chapter 163. This act applies to all corporations excepting domestic business corporations and railroad and street railway companies.

D. *Issue of Capital Stock*. — Six hundred and thirty-seven business corporations, under Acts of 1903, chapter 437, section 14.

Two gas and electric companies, under Acts of 1914, chapter 742, section 48.

One public-service corporation, under Revised Laws, chapter 110.

E. *Certificate of Condition*. — Nine thousand three hundred and fourteen business corporations, under Acts of 1903, chapter 437, section 45.

One hundred and thirty-three gas and electric companies, under Acts of 1914, chapter 742, section 65.

Seventy-eight public-service corporations, under Revised Laws, chapter 110, section 51.

F. *Change of Officers*. — Seven hundred and seventy-nine changes of officers, under Acts of 1907, chapter 282.

The above schedule shows that 14,183 amendments and certificates have been examined and approved by the Commissioner of Corporations during the year.

¹ Includes change of name, par value of stock, location, nature of business, classes of stock to be subsequently issued, and their voting power, right to sell, lease or exchange of all property and assets, including good will and corporate franchise.

Foreign Corporations.

The term "foreign corporation," as used in the statute (Acts of 1903, chapter 437, section 56), means corporations chartered under laws other than those of the Commonwealth, for purposes for which business corporations may be organized under our law.

A. *Registration.* — Foreign corporations under the provisions of Acts of 1903, chapter 437, section 58, as a condition precedent to doing business in this Commonwealth, must file with the Commissioner of Corporations four papers, namely: —

1. Appointment of the Commissioner of Corporations as attorney, upon whom service of process may be made.

2. Copy of charter certified by the Secretary of State (or other qualified officer) of the State which has issued it.

3. A statement regarding its capital stock.

4. Attested copy of by-laws of the corporation.

Registration of these papers in 191 cases was entered on our books during the year.

B. *Amendments.* — Under the provisions of Acts of 1903, chapter 437, section 65, there have been filed 26 certificates of increase and 18 certificates of decrease of capital stock. In addition, 19 corporations have filed amendments changing their corporate names.

C. *Certificate of Condition.* — Under Acts of 1909, chapter 490, Part III., sections 54 and 55, foreign corporations are required to submit to the Commissioner of Corporations a certificate of condition. After examination and assessment of the tax, if the certificate conforms to the requirements of the statute, the Commissioner of Corporations indorses his approval thereon. The certificate is then filed in the office of the Secretary of the Commonwealth. One thousand eight hundred and forty certificates have been approved and filed the present year.

Under the provisions of Revised Laws, chapter 126, 2 corporations have also filed certificates of condition.

Service of Process. — Under the provisions of section 58, 453 writs have been served upon the Commissioner of Corporations during the year. Fees accompanying the service of process, aggregating \$906, have been turned over to the Treasurer and Receiver-General monthly.

TABLE A. — *Distribution of Corporate Franchise Taxes.*

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Total.
Abington, . . .	-	\$716 45	\$506 41	\$223 78	\$19,449 45	\$20,896 09
Acton, . . .	\$2 35	481 87	-	17 82	5,145 86	5,647 90
Acushnet, . . .	-	246 91	7 45	23 67	1,313 54	1,591 57
Adams, . . .	261 63	1,356 29	1,174 74	136 56	33,051 21	35,980 43
Agawam, . . .	1,492 23	661 39	3 85	29 56	143 65	2,330 68
Alford, . . .	-	39 01	-	-	-	39 01
Amesbury, . . .	1,375 23	1,392 17	2,684 27	59 14	20,819 60	26,330 41
Amherst, . . .	862 69	1,243 41	-	132 13	875 03	3,113 26
Andover, . . .	-	1,707 54	518 10	1,803 71	16,553 81	20,583 16
Arlington, . . .	10 92	3,725 69	1,376 44	678 22	1,803 04	7,594 31
Ashburnham, . . .	-	240 84	32 26	9 50	3,901 10	4,183 70
Ashby, . . .	-	152 55	20 20	40 08	-	212 83
Ashfield, . . .	-	185 11	-	22 31	53 64	261 06
Ashland, . . .	94 97	305 96	1 88	-	2,324 05	2,726 86
Athol, . . .	359 12	1,295 53	1,473 48	12 84	11,961 98	15,102 95
ATTLEBORO, . . .	237 86	4,259 02	7,074 91	37 83	5,485 32	17,094 94
Auburn, . . .	2,248 84	351 53	809 58	6 10	62 96	3,479 01
Avon, . . .	-	223 56	47 22	-	-	270 78
Ayer, . . .	131 85	477 31	297 21	10 38	3,234 35	4,151 10
Barnstable, . . .	-	1,779 87	37 99	1,368 70	655 69	3,842 25
Barre, . . .	-	543 96	377 32	56 61	29 65	1,007 54
Becket, . . .	196 86	131 95	-	421 12	-	749 93
Bedford, . . .	116 99	409 34	43 37	31 41	576 66	1,177 77
Belchertown, . . .	-	196 60	12 78	27 23	259 88	496 49
Bellingham, . . .	18 69	212 17	34 05	-	1,636 84	1,901 75
Belmont, . . .	5 63	2,443 92	-	1,460 64	1,498 98	5,409 17
Berkley, . . .	-	113 91	2 92	116 82	-	233 65
Berlin, . . .	997 90	129 01	16 84	42 96	46 02	1,232 73
Bernardston, . . .	-	116 67	-	23 30	41 71	181 68
BEVERLY, . . .	-	9,228 42	5,102 18	23,563 94	5,266 43	43,160 97
Billerica, . . .	45 15	1,105 76	275 81	100 46	3,453 17	4,980 35
Blackstone, . . .	732 61	276 34	-	-	179 56	1,188 51
Blandford, . . .	-	132 71	-	-	-	132 71
Bolton, . . .	-	209 41	9 84	22 58	-	241 83
BOSTON, . . .	-	309,369 43	213,873 11	132,018 24	1,769,483 50	2,424,744 28
Bourne, . . .	333 71	1,488 53	513 30	930 87	3,048 11	6,314 52

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Total.
Boxborough, . . .	-	\$58 66	-	\$4 48	-	\$63 14
Boxford, . . .	-	277 10	\$47 38	1 70	\$17 25	343 43
Boylston, . . .	\$1,534 60	112 01	-	-	-	1,646 61
Braintree, . . .	-	1,908 13	-	451 59	5,302 97	7,662 69
Brewster, . . .	-	200 68	-	-	14 00	214 68
Bridgewater, . . .	-	852 67	85 46	34 59	5,853 79	6,826 51
Brimfield, . . .	1,330 69	123 12	70 61	11 96	-	1,586 38
BROCKTON, . . .	-	10,780 37	2,168 50	1,000 97	198,950 62	212,900 46
Brookfield, . . .	-	298 84	23 26	20 63	1,868 18	2,210 91
Brookline, . . .	35 17	24,970 80	3,939 53	22,011 21	6,005 71	56,962 42
Buckland, . . .	33 57	399 66	-	-	410 91	844 14
Burlington, . . .	-	194 13	22 63	-	3 46	220 22
CAMBRIDGE, . . .	-	25,289 20	22,141 01	6,147 59	195,032 29	248,610 09
Canton, . . .	-	1,346 41	1,203 61	1,173 75	37,805 92	41,529 69
Carlisle, . . .	-	116 00	26 40	-	-	142 40
Carver, . . .	-	409 91	438 68	35 33	467 12	1,351 04
Charlemont, . . .	-	116 95	19 47	-	-	136 42
Charlton, . . .	1,952 94	274 35	32 44	1 52	298 86	2,560 11
Chatham, . . .	-	432 41	-	62 59	41 87	536 87
Chelmsford, . . .	33 08	881 44	977 22	1 73	2,853 73	4,747 20
CHELSEA, . . .	-	5,975 11	1,927 74	62 77	73,418 68	81,384 30
Cheshire, . . .	280 40	168 97	24 46	-	481 24	955 07
Chester, . . .	-	164 70	-	-	763 39	928 09
Chesterfield, . . .	-	70 91	-	2 24	-	73 15
CHICOPEE, . . .	2,187 55	4,368 76	32 32	2,393 26	105,928 51	114,910 40
Chilmark, . . .	-	80 50	-	-	-	80 50
Clarksburg, . . .	28 97	65 78	20 55	1 49	44 78	161 57
Clinton, . . .	1,065 24	1,828 00	26 93	69 65	29,996 89	32,986 71
Cohasset, . . .	-	1,890 09	306 46	1,778 38	399 46	4,374 39
Colrain, . . .	378 84	180 08	-	2 00	315 05	875 97
Concord, . . .	36 36	1,982 36	-	2,258 44	2,573 50	6,850 66
Conway, . . .	-	162 42	-	76 96	69 05	308 43
Cummington, . . .	-	87 90	-	3 37	-	91 27
Dalton, . . .	119 43	1,385 43	182 19	-	3,310 31	4,997 36
Dana, . . .	-	88 85	-	-	-	88 85
Danvers, . . .	-	1,651 81	243 97	246 07	14,175 30	16,317 15

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Total.
Dartmouth, . . .	\$5,848 59	\$1,182 37	\$45 16	\$91 41	\$865 47	\$8,033 00
Dedham, . . .	48 09	3,202 52	3,123 75	2,184 61	1,679 96	10,238 93
Deerfield, . . .	-	526 68	-	20 65	15 10	562 43
Dennis, . . .	-	296 47	-	9 02	13 82	319 31
Dighton, . . .	-	360 83	71 37	110 97	377 16	920 33
Douglas, . . .	-	365 58	572 27	15 25	5,331 83	6,284 93
Dover, . . .	17 61	1,745 70	120 69	1,764 43	-	3,648 43
Dracut, . . .	306 43	507 31	303 12	-	1,030 50	2,147 36
Dudley, . . .	-	482 44	239 70	1 51	15,104 46	15,828 11
Dunstable, . . .	-	136 22	-	93 46	-	229 68
Duxbury, . . .	-	681 99	63 09	208 33	591 49	1,544 90
East Bridgewater, .	-	559 43	920 60	96 63	6,170 17	7,746 83
East Longmeadow, .	310 15	287 54	44 97	18 41	389 76	1,050 83
Eastham, . . .	-	89 61	-	2 57	-	92 18
Easthampton, . . .	2,457 74	1,538 56	1,553 27	101 19	15,158 22	20,808 98
Easton, . . .	-	1,458 53	13 51	3,901 60	788 01	6,161 65
Edgartown, . . .	-	291 82	27 25	3 11	189 17	511 35
Egremont, . . .	30 38	127 96	38 99	-	56 40	253 73
Enfield, . . .	-	154 64	8 78	93 83	18 90	276 15
Erving, . . .	-	209 98	116 72	-	9,911 96	10,238 66
Essex, . . .	-	257 55	1 09	259 46	177 36	695 46
EVERETT, . . .	-	6,450 62	9,283 81	117 12	43,480 86	59,332 41
Fairhaven, . . .	3,499 12	946 28	88 13	65 97	278 91	4,878 41
FALL RIVER, . . .	4,192 69	21,718 62	346 67	8,603 36	137,511 68	172,373 02
Falmouth, . . .	-	3,943 66	-	1,124 71	252 68	5,321 05
FITCHBURG, . . .	2,298 61	8,054 21	4,394 83	5,773 11	77,432 99	97,953 75
Florida, . . .	-	147 71	-	-	-	147 71
Foxborough, . . .	-	542 44	88 71	-	1,855 92	2,487 07
Framingham, . . .	2,173 11	3,697 78	2,641 08	1,742 68	48,852 77	59,107 42
Franklin, . . .	97 80	1,143 92	226 30	48 45	7,563 78	9,080 25
Freetown, . . .	-	217 96	9 21	9 73	17 28	254 18
Gardner, . . .	432 33	2,279 31	1,989 58	555 72	18,491 50	23,748 44
Gay Head, . . .	-	9 20	-	-	-	9 20
Georgetown, . . .	-	263 05	91	6 25	5 37	275 58
Gill, . . .	-	120 27	4 36	-	-	124 63
GLOUCESTER, . . .	-	5,097 84	1,356 08	80 76	42,742 81	49,277 49

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Total.
Goshen, . . .	-	\$47 84	-	\$1 68	-	\$49 52
Gosnold, . . .	-	169 92	-	-	-	169 92
Grafton, . . .	\$2,112 12	732 68	\$934 34	157 01	\$11,123 19	15,059 34
Granby, . . .	171 67	141 16	-	63 13	-	375 96
Granville, . . .	-	104 52	-	-	247 94	352 46
Great Barrington, .	342 81	1,689 78	623 84	49 84	19,294 59	22,000 86
Greenfield, . . .	-	2,765 17	-	1,025 09	29,481 70	33,271 96
Greenwich, . . .	-	53 44	-	32 56	-	86 00
Groton, . . .	17 78	974 66	65 22	701 10	4,569 33	6,328 09
Groveland, . . .	-	271 12	45 81	-	-	316 93
Hadley, . . .	-	445 70	-	44 85	-	490 55
Halifax, . . .	-	142 01	3 43 in	-	-	145 44
Hamilton, . . .	-	1,409 92	84 47	3,254 36	132 99	4,881 74
Hampden, . . .	-	95 31	-	-	-	95 31
Hancock, . . .	-	85 05	-	-	-	85 05
Hanover, . . .	-	455 86	159 48	92 36	2,996 60	3,704 30
Hanson, . . .	-	322 86	25 12	1 30	1,267 38	1,616 66
Hardwick, . . .	-	619 81	79 07	50 87	11,831 44	12,581 19
Harvard, . . .	5 75	424 63	-	206 34	-	636 72
Harwich, . . .	-	358 08	-	6 74	18 27	383 09
Hatfield, . . .	-	403 93	-	52 89	38 08	494 90
HAVERHILL, . . .	1,514 22	9,140 33	3,685 38	607 54	67,128 11	82,075 58
Hawley, . . .	-	46 04	-	-	-	46 04
Heath, . . .	-	54 11	-	-	1 84	55 95
Hingham, . . .	-	1,724 62	972 19	876 26	810 45	4,383 52
Hinsdale, . . .	37 71	155 21	27 03	13	160 62	380 70
Holbrook, . . .	-	357 79	303 66	7 92	2,246 83	2,916 20
Holden, . . .	1,175 44	385 04	-	307 31	1,478 74	3,346 53
Holland, . . .	-	23 92	4 32	-	-	28 24
Holliston, . . .	161 28	616 67	86 74	53 72	208 80	1,127 21
HOLYOKE, . . .	2,454 75	12,727 05	-	7,945 37	123,206 36	146,333 53
Hopedale, . . .	461 95	1,677 63	-	3,113 22	464 35	5,717 15
Hopkinton, . . .	171 78	380 58	288 51	-	148 41	989 28
Hubbardston, . . .	-	154 07	174 91	36 26	3 05	368 29
Hudson, . . .	699 59	838 34	-	40 62	16,155 08	17,733 63
Hull, . . .	-	1,856 67	378 28	19 00	15,599 54	17,853 49

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Total.
Huntington, . . .	\$160 51	\$150 56	\$19 47	\$2 71	\$573 05	\$906 30
Ipswich, . . .	—	1,157 03	—	270 49	8,991 41	10,418 93
Kingston, . . .	—	333 59	45 40	6 79	1,320 39	1,706 17
Lakeville, . . .	288 95	254 32	10 52	169 29	—	723 08
Lancaster, . . .	1,222 37	1,351 07	96	3,496 02	158 13	6,228 55
Lanesborough, . . .	215 50	156 25	18 92	—	8 17	398 84
LAWRENCE, . . .	238 64	15,895 21	6,412 08	4,116 83	293,938 28	320,601 04
Lee, . . .	347 85	559 81	314 41	8 25	2,055 20	3,285 52
Leicester, . . .	1,377 47	487 47	253 28	94 21	3,556 11	5,768 54
Lenox, . . .	234 88	1,615 93	235 19	377 66	1,691 18	4,154 84
LEOMINSTER, . . .	3,624 11	2,663 79	1,971 83	151 87	31,534 86	39,946 46
Leverett, . . .	—	74 33	—	—	104 80	179 13
Lexington, . . .	191 48	1,954 83	997 09	1,074 66	2,207 49	6,425 55
Leyden, . . .	—	46 04	—	—	—	46 04
Lincoln, . . .	—	810 14	—	247 68	70 72	1,128 54
Littleton, . . .	—	253 08	—	259 69	560 74	1,073 51
Longmeadow, . . .	833 85	783 85	161 25	92 86	—	1,871 81
LOWELL, . . .	—	18,079 12	25,833 10	1,590 76	137,672 54	183,175 52
Ludlow, . . .	115 62	1,144 78	5 83	35 88	1,016 11	2,318 22
Lunenburg, . . .	393 97	324 28	33 40	49 18	22 87	823 70
LYNN, . . .	16 96	18,281 04	17,362 53	5,839 03	102,833 44	144,333 00
Lynnfield, . . .	—	275 87	55 75	29	259 34	591 25
MALDEN, . . .	—	8,419 79	2,301 47	1,479 84	48,346 24	60,547 34
Manchester, . . .	—	4,148 52	407 12	12,522 32	793 77	17,871 73
Mansfield, . . .	—	894 54	327 62	3 64	12,947 74	14,173 54
Marblehead, . . .	—	2,236 12	846 55	494 92	1,667 66	5,245 25
Marion, . . .	272 32	1,161 20	870 87	91 00	42 73	2,438 12
MARLBOROUGH, . . .	1,610 31	2,182 86	611 61	132 44	10,031 12	14,568 34
Marshfield, . . .	—	536 93	77 60	184 67	156 68	955 88
Mashpee, . . .	—	78 50	—	—	151 88	230 38
Mattapoisett, . . .	238 22	517 18	32 88	998 06	3 53	1,759 87
Maynard, . . .	2 93	827 52	—	172 95	5,943 03	6,946 43
Medfield, . . .	81 60	481 77	496 96	45 79	1,024 24	2,130 36
MEDFORD, . . .	—	6,378 76	472 46	1,213 95	7,924 64	15,989 81
Medway, . . .	137 45	357 22	133 89	7 15	334 58	970 29
MELROSE, . . .	—	3,949 92	300 07	472 89	21,126 80	25,849 68

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Total.
Mendon, . . .	\$921 12	\$142 87	\$104 42	—	\$11 02	\$1,179 43
Merrimac, . . .	292 20	331 88	38 48	—	2,332 60	2,995 16
METHUEN, . . .	1,042 39	1,989 01	423 35	\$498 46	15,478 93	19,432 14
Middleborough, . .	920 30	995 83	—	688 14	4,321 39	6,925 66
Middlefield, . . .	—	41 77	—	5 98	—	47 75
Middleton, . . .	—	183 59	—	—	46 72	230 31
Milford, . . .	341 02	2,019 67	—	2 36	4,809 38	7,172 43
Millbury, . . .	1,648 88	639 08	1,306 72	20 30	7,747 35	11,362 33
Millis, . . .	121 84	297 80	120 69	44 66	8,278 97	8,863 96
Millville, . . .	—	203 81	—	1 02	—	204 83
Milton, . . .	—	6,779 56	658 63	13,111 93	16,869 28	37,419 40
Monroe, . . .	—	45 94	—	—	—	45 94
Monson, . . .	1,114 07	387 13	22 05	38 22	228 85	1,790 32
Montague, . . .	—	1,461 28	187 10	70 77	3,590 47	5,309 62
Monterey, . . .	—	79 36	15 28	—	88 12	182 76
Montgomery, . . .	—	30 85	—	—	—	30 85
Mount Washington, .	—	28 95	—	—	—	28 95
Nahant, . . .	603 22	1,700 70	479 02	2,169 41	299 86	5,252 21
Nantucket, . . .	—	1,071 87	—	25 77	303 47	1,401 11
Natick, . . .	1,197 80	1,817 94	1,897 04	137 81	3,160 99	8,211 58
Needham, . . .	79 94	1,872 43	1,091 83	455 31	21,663 75	25,163 26
New Ashford, . . .	—	14 52	—	—	—	14 52
NEW BEDFORD, . .	13,633 30	21,652 26	4,149 81	1,618 41	303,793 82	344,847 60
New Braintree, . .	—	82 59	—	—	—	82 59
New Marlborough, .	—	173 82	59 69	—	—	233 51
New Salem, . . .	—	80 12	—	—	—	80 12
Newbury, . . .	549 87	341 75	2 10	2,158 11	—	3,051 83
NEWBURYPORT, . .	972 57	2,450 66	223 37	1,321 73	16,630 69	21,599 02
NEWTON, . . .	1,231 38	17,130 75	3,439 56	13,356 76	19,426 26	54,584 71
Norfolk, . . .	—	228 78	219 95	192 90	1,271 34	1,912 97
NORTH ADAMS, . .	366 89	3,227 02	6,609 79	1,613 99	23,744 76	35,562 45
North Andover, . .	—	1,172 78	240 71	971 98	18,564 13	20,949 60
North Attleborough, .	108 91	1,790 60	249 26	21 57	15,856 57	18,026 91
North Brookfield, .	—	383 90	13 36	25 81	2,262 50	2,685 57
North Reading, . .	—	198 69	—	85	—	199 54
NORTHAMPTON, . .	5,127 01	3,751 52	1,741 90	509 38	22,380 31	33,510 12

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Total.
Northborough, . . .	\$1,810 65	\$401 08	\$70 09	\$99 36	\$141 15	\$2,522 33
Northbridge, . . .	1,753 18	1,112 79	1,438 80	30 50	54,307 90	58,643 17
Northfield, . . .	—	289 82	—	9 19	21 38	320 39
Norton, . . .	—	325 80	114 24	60 35	2,097 46	2,597 85
Norwell, . . .	—	258 68	71 92	230 33	—	560 93
Norwood, . . .	—	3,285 97	1,444 31	193 83	38,998 77	43,922 88
Oak Bluffs, . . .	—	392 63	—	1 24	176 16	570 03
Oakham, . . .	—	71 29	—	4 07	—	75 36
Orange, . . .	212 69	780 91	1,576 21	10 64	10,610 08	13,190 53
Orleans, . . .	—	1,122 00	—	2,174 36	—	3,296 36
Otis, . . .	80 57	65 21	—	—	—	145 78
Oxford, . . .	2,169 25	408 39	133 25	8 08	5,157 72	7,879 69
Palmer, . . .	2,285 28	1,094 18	439 61	60 97	9,650 59	13,530 63
Paxton, . . .	—	82 59	—	—	21 43	104 02
PEABODY, . . .	—	3,068 48	—	286 18	46,766 30	50,120 96
Pelham, . . .	40 82	97 68	—	13	160 81	299 44
Pembroke, . . .	—	252 61	31 95	25 38	1,986 82	2,297 76
Pepperell, . . .	—	468 10	—	2 04	4,603 68	5,073 82
Peru, . . .	—	33 82	—	—	—	33 82
Petersham, . . .	—	224 13	—	443 67	—	667 80
Phillipston, . . .	186 85	63 03	—	—	—	249 88
PITTSFIELD, . . .	880 73	7,870 33	5,003 52	141 22	29,896 75	43,792 55
Plainfield, . . .	—	37 78	—	1 68	—	39 46
Plainville, . . .	10 62	205 05	25 45	—	—	241 12
Plymouth, . . .	511 80	2,906 15	1,304 77	241 75	11,149 41	16,113 88
Plympton, . . .	—	90 18	—	—	405 02	495 20
Prescott, . . .	—	41 48	—	—	—	41 48
Princeton, . . .	—	431 75	—	157 61	125 58	714 94
Provincetown, . . .	—	531 80	375 77	—	1,992 35	2,899 92
QUINCY, . . .	—	12,011 92	10,637 82	6,709 27	16,863 45	46,222 46
Randolph, . . .	21 24	562 37	466 31	136 36	6,070 07	7,256 35
Raynham, . . .	—	192 52	14 63	260 89	142 61	610 65
Reading, . . .	—	1,591 43	68 95	349 84	6,072 54	8,082 76
Rehoboth, . . .	—	206 95	—	—	—	206 95
REVERE, . . .	—	4,547 90	4,860 00	36 74	1,739 43	11,184 07
Richmond, . . .	—	120 18	32 44	—	331 27	483 89

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Total.
Rochester, . . .	\$57 70	\$203 43	\$106 89	\$5 05	\$481 01	\$854 08
Rockland, . . .	-	1,057 54	332 57	285 31	24,144 01	25,819 43
Rockport, . . .	-	799 70	2 64	82	2,088 95	2,892 11
Rowe, . . .	-	50 21	-	-	-	50 21
Rowley, . . .	-	442 09	-	1,109 40	44 93	1,596 42
Royalston, . . .	-	145 15	-	238 29	506 22	889 66
Russell, . . .	924 90	348 87	-	-	10,634 81	11,908 67
Rutland, . . .	-	177 80	79 27	5 00	465 73	727 80
SALEM, . . .	-	8,482 92	1,668 45	1,536 50	61,067 55	72,755 42
Salisbury, . . .	1,432 49	342 89	168 60	-	-	1,943 98
Sandisfield, . . .	-	85 24	-	-	-	85 24
Sandwich, . . .	-	297 42	-	-	347 49	644 91
Saugus, . . .	-	1,402 61	914 69	57 00	981 91	3,356 21
Savoy, . . .	-	37 49	-	-	-	37 49
Scituate, . . .	-	1,158 73	162 92	58 32	2,726 88	4,106 85
Seekonk, . . .	32 01	401 56	-	-	-	433 57
Sharon, . . .	-	754 70	682 63	127 79	451 35	2,016 47
Sheffield, . . .	271 99	219 67	59 69	813 28	35 04	1,399 67
Shelburne, . . .	181 42	378 87	-	3 15	30 38	593 82
Sherborn, . . .	26	482 53	211 57	2,164 51	-	2,858 87
Shirley, . . .	175 27	260 20	-	38 21	5,485 12	5,958 80
Shrewsbury, . . .	2,415 62	640 12	44	68 62	1,212 31	4,337 11
Shutesbury, . . .	-	67 87	-	-	-	67 87
Somerset, . . .	-	360 36	9 18	13 90	1,094 37	1,477 81
SOMERVILLE, . . .	-	15,198 50	4,436 81	892 18	36,235 27	56,762 76
South Hadley, . . .	489 00	683 88	5 43	646 89	6,351 64	8,176 84
Southampton, . . .	-	112 20	48 42	4 49	-	165 11
Southborough, . . .	1,743 19	471 33	29 44	3,994 53	603 24	6,841 73
Southbridge, . . .	1,144 83	1,638 52	924 55	125 33	8,405 82	12,239 05
Southwick, . . .	-	187 49	-	-	-	187 49
Spencer, . . .	573 43	699 26	-	267 12	10,285 14	11,824 95
SPRINGFIELD, . . .	8,220 19	38,634 35	11,449 60	7,035 31	249,761 13	315,100 58
Sterling, . . .	1,299 92	267 51	-	-	316 70	1,884 13
Stockbridge, . . .	177 61	874 22	208 92	11 70	-	1,272 45
Stoneham, . . .	-	1,195 57	200 90	38 74	3,485 35	4,920 56
Stoughton, . . .	37 17	921 02	167 95	108 31	4,870 93	6,105 38
Stow, . . .	3 69	222 04	-	17 57	327 61	570 91

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Total.
Sturbridge, . . .	\$1,361 14	\$182 93	\$43 61	\$10 17	\$4 14	\$1,601 99
Sudbury, . . .	-	321 53	41 48	30 06	410 18	803 25
Sunderland, . . .	273 00	140 59	140 18	-	-	553 77
Sutton, . . .	255 09	295 90	208 84	-	825 28	1,585 11
Swampscott, . . .	-	3,159 90	989 02	2,069 12	491 60	6,709 64
Swansea, . . .	-	387 32	8 81	107 76	293 99	797 88
TAUNTON, . . .	1,297 94	5,300 33	5,336 09	4,283 07	61,162 99	77,380 42
Templeton, . . .	911 51	391 68	233 93	182 70	253 89	1,973 71
Tewksbury, . . .	-	472 66	483 94	5 42	381 59	1,343 61
Tisbury, . . .	-	464 02	38 55	16 25	647 56	1,166 38
Tolland, . . .	-	52 11	-	-	-	52 11
Topsfield, . . .	-	990 70	42 24	1,276 35	-	2,309 29
Townsend, . . .	-	280 23	45 35	7 93	184 68	518 19
Truro, . . .	-	105 37	-	-	196 26	301 63
Tyngsborough, . . .	-	159 86	-	1 70	76 61	238 17
Tyringham, . . .	-	67 78	-	-	-	67 78
Upton, . . .	-	250 71	419 03	40	53 78	723 92
Uxbridge, . . .	1,900 07	885 52	8,061 89	17 16	2,645 51	13,510 15
Wakefield, . . .	-	2,475 82	-	1,450 38	4,143 72	8,069 92
Wales, . . .	-	51 07	21 63	10	-	72 80
Walpole, . . .	9 15	1,465 65	661 89	4 72	27,626 11	29,767 52
WALTHAM, . . .	268 98	6,182 34	3,933 61	1,372 50	22,025 55	33,782 98
Ware, . . .	491 06	1,041 78	1,071 14	1,350 36	8,664 80	12,619 14
Wareham, . . .	783 09	1,244 36	689 86	1,098 66	5,301 70	9,117 67
Warren, . . .	-	520 70	25 88	34 01	1,311 94	1,892 53
Warwick, . . .	-	89 99	-	-	-	89 99
Washington, . . .	-	58 95	-	-	-	58 95
Watertown, . . .	46 93	4,075 14	1,638 69	261 07	114,675 36	120,697 19
Wayland, . . .	73 20	649 80	169 16	211 37	3 13	1,106 66
Webster, . . .	1,432 57	1,762 60	2,136 73	457 50	43,039 32	48,828 72
Wellesley, . . .	1,381 97	4,175 39	763 72	5,149 78	2,395 65	13,866 51
Wellfleet, . . .	-	162 80	-	53 18	118 23	334 21
Wendell, . . .	-	106 98	4,665 61	-	-	4,772 59
Wenham, . . .	-	701 07	84 47	409 22	-	1,194 76
West Boylston, . . .	1,832 54	214 92	-	8 80	48 14	2,104 40
West Bridgewater, . . .	-	384 37	48 31	18 02	-	450 70
West Brookfield, . . .	-	201 63	15 79	42 73	955 03	1,215 18

Distribution of Corporate Franchise Taxes — Concluded.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Total.
West Newbury, . .	-	\$217 39	-	-	-	\$217 39
West Springfield, .	\$3,192 58	2,169 09	\$241 82	\$344 79	\$6,836 82	12,785 10
West Stockbridge, .	-	122 84	15 84	-	206 26	344 94
West Tisbury, . .	-	122 74	-	31 59	-	154 33
Westborough, . .	3,460 91	634 90	682 01	22 60	569 91	5,370 33
Westfield, . . .	2,717 85	2,457 97	-	225 56	29,786 59	35,187 97
Westford, . . .	98 81	473 99	261 19	16 49	13,801 16	14,651 64
Westhampton, . .	-	52 11	9 73	2 24	-	64 08
Westminster, . .	563 32	193 75	771 12	127 39	-	1,655 58
Weston, . . .	-	2,440 03	360 81	3,695 25	439 83	6,935 92
Westport, . . .	4,652 74	508 74	91	38 48	4,933 64	10,134 51
Westwood, . . .	107 94	1,133 58	437 49	929 24	25 97	2,634 22
Weymouth, . . .	-	2,495 85	901 33	346 83	15,783 70	19,527 71
Whately, . . .	-	144 01	-	62 40	-	206 41
Whitman, . . .	-	1,179 24	41 49	30 04	445 91	1,696 68
Wilbraham, . . .	778 08	308 14	31 44	11 96	6,058 38	7,188 00
Williamsburg, . .	824 14	233 43	-	21 55	332 04	1,411 16
Williamstown, . .	137 70	1,054 69	137 65	117 33	3,807 00	5,254 37
Wilmington, . .	-	418 83	-	10 73	2,415 55	2,845 11
Winchendon, . .	355 80	854 57	-	35 07	945 18	2,190 62
Winchester, . . .	-	3,778 67	825 95	2,232 36	5,312 35	12,149 33
Windsor, . . .	-	55 91	-	-	-	55 91
Winthrop, . . .	-	3,320 81	1,715 56	192 40	684 37	5,913 14
WOBURN, . . .	47 13	2,685 24	1,054 12	294 93	36,680 06	40,761 48
WORCESTER, . .	19,288 61	36,208 94	30,634 37	12,943 99	355,345 28	454,421 19
Worthington, . .	-	72 71	-	3 37	7 78	83 86
Wrentham, . . .	-	315 83	53 91	68	664 61	1,035 03
Yarmouth, . . .	-	490 41	-	573 25	961 46	2,025 12
	\$169,197 58	\$949,291 82	\$510,009 14	\$395,484 96	\$6,021,868 82	\$8,045,852 32

This table does not show in every case the actual amount paid to cities and towns by the Treasurer during the fiscal year. In February, 1917, an adjustment was made at the instance of the Tax Commissioner and the Board of Appeal of various claims by cities and towns as to the distribution of the taxes of 1916 and previous years. Settlement of such adjusted claims, including the payment to the cities and towns of \$1.96 previously credited to the Commonwealth, was made by the Treasurer. Details of these charges and credits are not herein included.

TABLE B. — *Analysis of Tax paid by National Banks on Account of their Shares of Stock.*

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Abington, . . .	\$1,985 32	\$964 57	\$1,020 75	\$192 83	\$1,157 40
Acton, . . .	-	-	-	565 84	565 84
Acushnet, . . .	-	-	-	328 36	328 36
Adams, . . .	2,684 00	1,081 84	1,602 16	367 70	1,449 54
Agawam, . . .	-	-	-	114 37	114 37
Alford, . . .	-	-	-	12 67	12 67
Amesbury, . . .	3,325 00	1,972 06	1,352 94	751 52	2,723 58
Amherst, . . .	4,218 26	2,308 35	1,909 91	1,008 81	3,317 16
Andover, . . .	2,818 75	883 19	1,935 56	4,833 18	5,716 37
Arlington, . . .	-	-	-	11,469 97	11,469 97
Ashburnham, . . .	-	-	-	152 80	152 80
Ashby, . . .	-	-	-	3,696 35	3,696 35
Ashfield, . . .	-	-	-	201 83	201 83
Ashland, . . .	-	-	-	5 31	5 31
Athol, . . .	6,217 48	2,390 41	3,827 07	234 46	2,624 87
ATTLEBORO, . . .	7,980 00	6,260 38	1,719 62	589 28	6,849 66
Auburn, . . .	-	-	-	-	-
Avon, . . .	-	-	-	2 77	2 77
Ayer, . . .	2,598 75	1,236 88	1,361 87	82 94	1,319 82
Barnstable, . . .	-	-	-	1,457 16	1,457 16
Barre, . . .	498 75	421 71	77 04	1,262 51	1,684 22
Becket, . . .	-	-	-	537 07	537 07
Bedford, . . .	-	-	-	1,264 06	1,264 06
Belchertown, . . .	-	-	-	261 41	261 41
Bellingham, . . .	-	-	-	236 81	236 81
Belmont, . . .	-	-	-	3,378 47	3,378 47
Berkley, . . .	-	-	-	123 07	123 07
Berlin, . . .	-	-	-	163 62	163 62
Bernardston, . . .	-	-	-	146 57	146 57
BEVERLY, . . .	7,726 80	4,674 55	3,052 25	24,310 13	28,984 68
Billerica, . . .	-	-	-	474 06	474 06

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Blackstone, . . .	-	-	-	\$135 39	\$135 39
Blandford, . . .	-	-	-	32 20	32 20
Bolton, . . .	-	-	-	28 04	28 04
Boston, . . .	\$1,015,649 01	\$277,883 39	\$737,765 62	15,298 43	293,181 82
Bourne, . . .	-	-	-	585 11	585 11
Boxborough, . . .	-	-	-	9 34	9 34
Boxford, . . .	-	-	-	213 80	213 80
Boylston, . . .	-	-	-	73 06	73 06
Braintree, . . .	-	-	-	955 47	955 47
Brewster, . . .	-	-	-	408 23	408 23
Bridgewater, . . .	-	-	-	819 40	819 40
Brimfield, . . .	-	-	-	5 17	5 17
Brockton, . . .	16,690 18	9,950 04	6,740 14	1,745 92	11,695 96
Brookfield, . . .	-	-	-	246 21	246 21
Brookline, . . .	-	-	-	47,945 60	47,945 60
Buckland, . . .	-	-	-	149 68	149 68
Burlington, . . .	-	-	-	61 26	61 26
CAMBRIDGE, . . .	3,713 00	1,577 29	2,135 71	14,741 27	16,318 56
Canton, . . .	-	-	-	740 95	740 95
Carlisle, . . .	-	-	-	9 35	9 35
Carver, . . .	-	-	-	93 84	93 84
Charlemont, . . .	-	-	-	131 73	131 73
Charlton, . . .	-	-	-	26 02	26 02
Chatham, . . .	-	-	-	1,179 40	1,179 40
Chelmsford, . . .	-	-	-	812 53	812 53
CHELSEA, . . .	2,380 00	2,099 61	280 39	1,138 79	3,238 40
Cheshire, . . .	-	-	-	262 58	262 58
Chester, . . .	-	-	-	29 86	29 86
Chesterfield, . . .	-	-	-	90 01	90 01
CHICOPEE, . . .	-	-	-	1,045 61	1,045 61
Chilmark, . . .	-	-	-	133 73	133 73

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Clarksburg, . . .	-	-	-	-	-
Clinton, . . .	\$3,784 88	\$1,126 35	\$2,658 53	\$22 39	\$1,148 74
Cohasset, . . .	-	-	-	2,429 11	2,429 11
Colrain, . . .	-	-	-	188 42	188 42
Concord, . . .	4,720 00	2,433 39	2,286 61	1,950 40	4,383 79
Conway, . . .	624 00	296 58	327 42	129 48	426 06
Cummington, . .	-	-	-	9 28	9 28
Dalton, . . .	-	-	-	3,293 21	3,293 21
Dana, . . .	-	-	-	206 82	206 82
Danvers, . . .	1,978 00	1,079 81	898 19	501 92	1,581 73
Dartmouth, . . .	-	-	-	5,126 11	5,126 11
Dedham, . . .	3,900 00	1,475 29	2,424 71	2,436 56	3,911 85
Deerfield, . . .	672 00	266 16	405 84	346 03	612 19
Dennis, . . .	-	-	-	870 46	870 46
Dighton, . . .	-	-	-	260 61	260 61
Douglas, . . .	-	-	-	284 53	284 53
Dover, . . .	-	-	-	3,130 21	3,130 21
Dracut, . . .	-	-	-	17 36	17 36
Dudley, . . .	-	-	-	250 90	250 90
Dunstable, . . .	-	-	-	1,284 04	1,284 04
Duxbury, . . .	-	-	-	199 20	199 20
East Bridgewater, .	-	-	-	458 57	458 57
East Longmeadow, .	-	-	-	24 51	24 51
Eastham, . . .	-	-	-	46 38	46 38
Easthampton, . .	2,020 00	886 11	1,133 89	489 48	1,375 59
Easton, . . .	3,231 90	2,055 47	1,176 43	1,023 63	3,079 10
Edgartown, . . .	328 00	257 84	70 16	346 83	604 67
Egremont, . . .	-	-	-	3 80	3 80
Enfield, . . .	-	-	-	74 53	74 53
Erving, . . .	-	-	-	121 96	121 96
Essex, . . .	-	-	-	653 59	653 59

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the town (Sum of Columns 2 and 4).
EVERETT, . . .	—	—	—	\$169 29	\$169 29
Fairhaven, . . .	\$2,220 00	\$887 84	\$1,332 16	1,564 36	2,452 20
FALL RIVER, . . .	69,369 95	35,781 74	33,588 21	3,098 83	38,880 57
Falmouth, . . .	1,530 00	1,045 29	484 71	2,693 90	3,739 19
FITCHBURG, . . .	5,415 00	3,836 84	1,578 16	3,477 42	7,314 26
Florida, . . .	—	—	—	—	—
Foxborough, . . .	960 00	376 45	583 55	337 49	713 94
Framingham, . . .	3,578 80	1,003 91	2,574 89	3,791 13	4,795 04
Franklin, . . .	3,877 50	2,336 24	1,541 26	300 76	2,637 00
Freetown, . . .	—	—	—	1,093 03	1,093 03
Gardner, . . .	5,062 50	3,515 45	1,547 05	238 55	3,754 00
Gay Head, . . .	—	—	—	12 97	12 97
Georgetown, . . .	650 00	289 64	360 36	66 40	356 04
Gill, . . .	—	—	—	4 28	4 28
GLOUCESTER, . . .	7,523 10	5,091 32	2,431 78	1,385 58	6,476 90
Goshen, . . .	—	—	—	4 90	4 90
Gosnold, . . .	—	—	—	4 59	4 59
Grafton, . . .	—	—	—	537 46	537 46
Granby, . . .	—	—	—	32 95	32 95
Granville, . . .	—	—	—	244 81	244 81
Great Barrington, . . .	1,280 00	528 55	751 45	429 08	957 63
Greenfield, . . .	9,823 50	5,771 21	4,052 29	1,287 84	7,059 05
Greenwich, . . .	—	—	—	17 78	17 78
Groton, . . .	—	—	—	708 86	708 86
Groveland, . . .	—	—	—	102 94	102 94
Hadley, . . .	—	—	—	360 02	360 02
Halifax, . . .	—	—	—	10 01	10 01
Hamilton, . . .	—	—	—	1,181 61	1,181 61
Hampden, . . .	—	—	—	12 33	12 33
Hancock, . . .	—	—	—	91 57	91 57
Hanover, . . .	—	—	—	382 50	382 50

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Hanson, . . .	-	-	-	\$2,879 37	\$2,879 37
Hardwick, . . .	-	-	-	83 89	83 89
Harvard, . . .	-	-	-	1,023 44	1,023 44
Harwich, . . .	\$4,182 00	\$1,149 27	\$3,032 73	111 43	1,260 70
Hatfield, . . .	-	-	-	761 08	761 08
HAVERHILL, . .	17,323 44	11,252 85	6,070 59	3,335 27	14,588 12
Hawley, . . .	-	-	-	2 13	2 13
Heath, . . .	-	-	-	-	-
Hingham, . . .	-	-	-	2,458 65	2,458 65
Hinsdale, . . .	-	-	-	86 65	86 65
Holbrook, . . .	-	-	-	2,342 44	2,342 44
Holden, . . .	-	-	-	115 18	115 18
Holland, . . .	-	-	-	-	-
Holliston, . . .	-	-	-	555 61	555 61
HOLYOKE, . . .	15,604 00	6,410 38	9,193 62	5,298 49	11,768 87
Hopedale, . . .	-	-	-	20,539 28	20,539 28
Hopkinton, . .	142 50	25 69	116 81	328 15	353 84
Hubbardston, . .	-	-	-	82 63	82 63
Hudson, . . .	3,300 00	2,104 27	1,195 73	386 42	2,490 69
Hull, . . .	-	-	-	-	-
Huntington, . .	-	-	-	45 31	45 31
Ipswich, . . .	687 75	145 77	541 98	1,296 48	1,442 25
Kingston, . . .	-	-	-	1,002 57	1,002 57
Lakeville, . . .	-	-	-	386 11	386 11
Lancaster, . . .	-	-	-	4,264 80	4,264 80
Lanesborough, . .	-	-	-	7 74	7 74
LAWRENCE, . .	507 60	201 67	305 93	2,385 16	2,586 83
Lee, . . .	3,552 00	1,093 95	2,458 05	418 66	1,512 61
Leicester, . . .	-	-	-	511 65	511 65
Lenox, . . .	1,400 00	623 84	776 16	218 97	842 81
LEOMINSTER, . .	7,286 25	4,339 42	2,946 83	1,258 72	5,598 14

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Leverett, . . .	-	-	-	\$6 05	\$6 05
Lexington, . . .	-	-	-	2,601 61	2,601 61
Leyden, . . .	-	-	-	29 95	29 95
Lincoln, . . .	-	-	-	930 42	930 42
Littleton, . . .	-	-	-	176 67	176 67
Longmeadow, . . .	-	-	-	327 92	327 92
LOWELL, . . .	\$27,413 10	\$15,478 34	\$11,934 76	2,349 96	17,828 30
Ludlow, . . .	-	-	-	20 80	20 80
Lunenburg, . . .	-	-	-	95 15	95 15
LYNN, . . .	22,310 00	12,658 79	9,651 21	2,042 66	14,701 45
Lynnfield, . . .	-	-	-	107 88	107 88
MALDEN, . . .	5,894 90	3,262 85	2,632 05	3,550 08	6,812 93
Manchester, . . .	-	-	-	10,705 51	10,705 51
Mansfield, . . .	940 00	934 41	5 59	103 55	1,037 96
Marblehead, . . .	2,976 00	1,717 82	1,258 18	1,104 87	2,822 69
Marion, . . .	-	-	-	1,904 63	1,904 63
MARLBOROUGH, . . .	6,966 78	5,025 06	1,941 72	1,063 50	6,088 56
Marshfield, . . .	-	-	-	393 50	393 50
Mashpee, . . .	-	-	-	-	-
Mattapoisett, . . .	-	-	-	450 68	450 68
Maynard, . . .	-	-	-	47 83	47 83
Medfield, . . .	-	-	-	342 24	342 24
MEDFORD, . . .	-	-	-	2,415 52	2,415 52
Medway, . . .	-	-	-	30 44	30 44
MELROSE, . . .	-	-	-	2,390 00	2,390 00
Mendon, . . .	-	-	-	504 84	504 84
Merrimac, . . .	1,258 75	367 74	891 01	25 41	393 15
METHUEN, . . .	2,200 00	1,006 45	1,193 55	238 32	1,244 77
Middleborough, . . .	-	-	-	826 76	826 76
Middlefield, . . .	-	-	-	6 86	6 86
Middleton, . . .	-	-	-	65	65

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Milford, . . .	\$14,364 00	\$5,326 58	\$9,037 42	\$259 55	\$5,586 13
Millbury, . . .	1,260 00	628 81	631 19	116 35	745 16
Millis,	-	-	-	36 03	36 03
Millville, . . .	-	-	-	71 76	71 76
Milton,	2,800 00	660 01	2,139 99	10,156 02	10,816 03
Monroe,	-	-	-	-	-
Monson,	1,308 00	538 80	769 20	292 66	831 46
Montague, . . .	2,162 50	591 08	1,571 42	338 30	929 38
Monterey, . . .	-	-	-	13 73	13 73
Montgomery, . .	-	-	-	-	-
Mount Washington, .	-	-	-	-	-
Nahant,	-	-	-	5,179 40	5,179 40
Nantucket, . . .	2,040 00	1,357 37	682 63	245 81	1,603 18
Natick,	-	-	-	1,163 26	1,163 26
Needham,	-	-	-	1,811 09	1,811 09
New Ashford, . .	-	-	-	-	-
NEW BEDFORD, . .	75,509 00	31,597 74	43,911 26	3,937 30	35,535 04
New Braintree, . .	-	-	-	31 25	31 25
New Marlborough, .	-	-	-	19 00	19 00
New Salem, . . .	-	-	-	286 45	286 45
Newbury,	-	-	-	7,210 42	7,210 42
NEWBURYPORT, . .	10,680 00	5,543 72	5,136 28	1,997 37	7,541 09
NEWTON,	2,316 60	1,697 35	619 25	66,847 59	68,544 94
Norfolk,	-	-	-	754 04	754 04
NORTH ADAMS, . .	4,696 16	2,025 92	2,670 24	296 98	2,322 90
North Andover, . .	-	-	-	3,857 44	3,857 44
North Attleborough, .	2,314 50	1,363 56	950 94	241 68	1,605 24
North Brookfield, .	745 00	317 22	427 78	77 88	395 10
North Reading, . .	-	-	-	116 03	116 03
NORTHAMPTON, . .	14,841 00	4,771 16	10,069 84	821 86	5,593 02
Northborough, . .	1,550 00	1,035 94	514 06	476 85	1,512 79

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Northbridge, . . .	\$3,375 00	\$2,499 55	\$875 45	\$258 92	\$2,758 47
Northfield, . . .	—	—	—	81 78	81 78
Norton, . . .	—	—	—	422 52	422 52
Norwell, . . .	—	—	—	878 65	878 65
Norwood, . . .	2,166 83	1,566 14	600 69	3,549 78	5,115 92
Oak Bluffs, . . .	—	—	—	61 71	61 71
Oakham, . . .	—	—	—	43 93	43 93
Orange, . . .	3,520 00	1,220 03	2,299 97	528 16	1,748 19
Orleans, . . .	—	—	—	17,848 89	17,848 89
Otis, . . .	—	—	—	6 33	6 33
Oxford, . . .	—	—	—	154 31	154 31
Palmer, . . .	2,604 00	1,418 10	1,185 90	140 29	1,558 39
Paxton, . . .	—	—	—	—	—
PEABODY, . . .	3,000 00	1,363 53	1,636 47	1,062 46	2,425 99
Pelham, . . .	—	—	—	102 68	102 68
Pembroke, . . .	—	—	—	34 67	34 67
Pepperell, . . .	1,025 00	897 14	127 86	196 54	1,093 68
Peru, . . .	—	—	—	—	—
Petersham, . . .	—	—	—	166 44	166 44
Phillipston, . . .	—	—	—	17 62	17 62
PITTSFIELD, . . .	23,152 50	11,170 87	11,981 63	1,173 54	12,344 41
Plainfield, . . .	—	—	—	4 21	4 21
Plaifville, . . .	—	—	—	19 94	19 94
Plymouth, . . .	9,610 00	4,557 28	5,052 72	982 37	5,539 65
Plympton, . . .	—	—	—	50 22	50 22
Prescott, . . .	—	—	—	26 11	26 11
Princeton, . . .	—	—	—	421 71	421 71
Provincetown, . . .	1,135 51	735 31	400 20	130 50	865 81
QUINCY, . . .	4,800 00	2,060 20	2,739 80	526 95	2,587 15
Randolph, . . .	—	—	—	1,492 27	1,492 27
Raynham, . . .	—	—	—	325 72	325 72

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the town (Sum of Columns 2 and 4).
Reading, . . .	\$1,125 00	\$603 76	\$521 24	\$649 96	\$1,253 72
Rehoboth, . . .	-	-	-	11 37	11 37
REVERE, . . .	-	-	-	23 56	23 56
Richmond, . . .	-	-	-	285 27	285 27
Rochester, . . .	-	-	-	41 29	41 29
Rockland, . . .	-	-	-	204 27	204 27
Rockport, . . .	494 00	378 57	115 43	206 16	584 73
Rowe, . . .	-	-	-	31 38	31 38
Rowley, . . .	-	-	-	477 96	477 96
Royalston, . . .	-	-	-	459 71	459 71
Russell, . . .	-	-	-	-	-
Rutland, . . .	-	-	-	-	-
SALEM, . . .	5,414 50	2,248 22	3,166 28	4,304 65	6,552 87
Salisbury, . . .	-	-	-	77 96	77 96
Sandisfield, . . .	-	-	-	-	-
Sandwich, . . .	-	-	-	357 26	357 26
Saugus, . . .	-	-	-	96 56	96 56
Savoy, . . .	-	-	-	-	-
Scituate, . . .	-	-	-	506 42	506 42
Seekonk, . . .	-	-	-	-	-
Sharon, . . .	-	-	-	374 11	374 11
Sheffield, . . .	-	-	-	3,094 43	3,094 43
Shelburne, . . .	2,160 00	521 98	1,638 02	226 79	748 77
Sherborn, . . .	-	-	-	1,958 75	1,958 75
Shirley, . . .	-	-	-	162 50	162 50
Shrewsbury, . . .	-	-	-	46 44	46 44
Shutesbury, . . .	-	-	-	-	-
Somerset, . . .	-	-	-	812 87	812 87
SOMERVILLE, . . .	4,114 00	1,491 05	2,622 95	4,075 80	5,566 85
South Hadley, . . .	-	-	-	1,585 95	1,585 95
Southampton, . . .	-	-	-	103 99	103 99

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Southborough, . . .	—	—	—	\$4,580 05	\$4,580 05
Southbridge, . . .	\$5,642 00	\$4,452 20	\$1,189 80	391 93	4,844 13
Southwick, . . .	—	—	—	141 15	141 15
Spencer, . . .	2,610 00	1,770 23	839 77	982 00	2,752 23
SPRINGFIELD, . . .	27,109 40	9,346 09	17,763 31	5,347 85	14,693 94
Sterling, . . .	—	—	—	256 09	256 09
Stockbridge, . . .	1,886 00	791 83	1,094 17	858 20	1,650 03
Stoneham, . . .	—	—	—	90 66	90 66
Stoughton, . . .	—	—	—	155 64	155 64
Stow, . . .	—	—	—	179 12	179 12
Sturbridge, . . .	—	—	—	—	—
Sudbury, . . .	—	—	—	498 73	498 73
Sunderland, . . .	—	—	—	134 56	134 56
Sutton, . . .	—	—	—	9 97	9 97
Swampscott, . . .	—	—	—	11,378 36	11,378 36
Swansea, . . .	—	—	—	3,157 82	3,157 82
TAUNTON, . . .	8,362 00	5,464 43	2,897 57	3,358 78	8,823 21
Templeton, . . .	—	—	—	1,776 90	1,776 90
Tewksbury, . . .	—	—	—	109 39	109 39
Tisbury, . . .	784 00	239 90	544 10	116 78	356 68
Tolland, . . .	—	—	—	—	—
Topsfield, . . .	—	—	—	2,672 25	2,672 25
Townsend, . . .	2,100 00	1,715 38	384 62	636 91	2,352 29
Truro, . . .	—	—	—	116 68	116 68
Tyngsborough, . . .	—	—	—	135 36	135 36
Tyringham, . . .	—	—	—	48 35	48 35
Upton, . . .	—	—	—	63 14	63 14
Uxbridge, . . .	1,760 00	1,015 99	744 01	511 37	1,527 36
Wakefield, . . .	—	—	—	6,720 34	6,720 34
Wales, . . .	—	—	—	7 92	7 92
Walpole, . . .	—	—	—	512 22	512 22

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
WALTHAM, . . .	\$3,780 00	\$2,715 34	\$1,064 66	\$1,008 71	\$3,724 05
Ware,	-	-	-	129 10	129 10
Wareham, . . .	1,698 00	967 24	730 76	442 80	1,410 04
Warren,	-	-	-	264 66	264 66
Warwick, . . .	-	-	-	204 32	204 32
Washington, . .	-	-	-	-	-
Watertown, . . .	2,059 36	1,955 31	104 05	905 64	2,860 95
Wayland,	-	-	-	2,206 72	2,206 72
Webster,	1,809 00	573 26	1,235 74	471 13	1,044 39
Wellesley, . . .	1,350 00	657 69	692 31	6,761 58	7,419 27
Wellfleet, . . .	-	-	-	84 37	84 37
Wendell,	-	-	-	-	-
Wenham,	-	-	-	2,128 77	2,128 77
West Boylston, . .	-	-	-	61 77	61 77
West Bridgewater, .	-	-	-	399 66	399 66
West Brookfield, .	-	-	-	37 56	37 56
West Newbury, . .	-	-	-	503 70	503 70
West Springfield, .	-	-	-	1,114 54	1,114 54
West Stockbridge, .	-	-	-	111 67	111 67
West Tisbury, . .	-	-	-	764 09	764 09
Westborough, . . .	1,090 00	1,011 22	78 78	379 20	1,390 42
Westfield,	11,242' 48	6,461 84	4,780 64	618 42	7,080 26
Westford,	-	-	-	284 66	284 66
Westhampton, . . .	-	-	-	132 47	132 47
Westminster, . . .	-	-	-	210 17	210 17
Weston,	-	-	-	3,344 09	3,344 09
Westport,	-	-	-	1,422 84	1,422 84
Westwood,	-	-	-	1,092 92	1,092 92
Weymouth,	-	-	-	497 50	497 50
Whately,	-	-	-	371 80	371 80
Whitman,	728 85	542 68	186 17	507 27	1,049 95

Analysis of Tax paid by National Banks, etc. — Concluded.

CITY OR TOWN.	1. Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2. Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3. Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4. Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5. Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Wilbraham, . . .	-	-	-	\$160 28	\$160 28
Williamsburg, . .	-	-	-	573 63	573 63
Williamstown, . .	\$533 80	\$289 64	\$244 16	142 65	432 29
Wilmington, . . .	-	-	-	71 28	71 28
Winchendon, . . .	5,760 00	2,201 70	3,558 30	140 22	2,341 92
Winchester, . . .	-	-	-	4,332 05	4,332 05
Windsor,	-	-	-	-	-
Winthrop,	-	-	-	504 76	504 76
WOBURN,	2,408 42	2,162 79	245 63	778 06	2,940 85
WORCESTER, . . .	32,920 00	14,207 52	18,712 48	5,789 52	19,997 04
Worthington, . . .	-	-	-	55 86	55 86
Wrentham,	1,050 00	765 87	284 13	57 08	822 95
Yarmouth,	1,680 00	672 57	1,007 43	845 27	1,517 84
	\$1,657,625 91	\$602,012 03	\$1,055,613 88	\$526,580 15	\$1,128,592 18

TABLE C. — *Soldiers' Exemptions.*

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Abington,	\$874 70	\$243 70	-
Acton,	321 54	79 25	-
Acushnet,	137 25	30 29	-
Adams,	271 00	-	\$1 93
Agawam,	126 72	6 33	-
Alford,	13 69	2 07	-
Amesbury,	1,115 87	293 67	-
Amherst,	305 52	28 03	-
Andover,	558 11	86 30	-
Arlington,	476 39	-	25 72
Ashburnham,	295 62	82 08	-
Ashby,	153 56	40 22	-
Ashfield,	95 65	21 91	-
Ashland,	309 21	87 11	-
Athol,	1,150 89	308 33	-
ATTLEBORO,	445 55	-	73 90
Auburn,	149 76	28 97	-
Avon,	445 00	135 36	-
Ayer,	421 68	115 13	-
Barnstable,	747 72	161 47	-
Barre,	199 50	35 58	-
Becket,	95 00	23 19	-
Bedford,	42 00	-	6 45
Belchertown,	322 33	95 47	-
Bellingham,	223 50	62 03	-
Belmont,	40 00	-	109 85
Berkley,	128 26	35 77	-
Berlin,	170 85	48 97	-
Bernardston,	86 33	22 30	-
BEVERLY,	1,637 95	98 65	-
Billerica,	187 60	8 67	-
Blackstone,	364 17	104 43	-
Blandford,	44 27	7 28	-
Bolton,	108 52	28 19	-
BOSTON,	6,209 16	-	13,511 28
Bourne,	354 40	50 81	-
Boxborough,	-	-	2 99
Boxford,	45 08	1 07	-

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Boylston,	\$75 25	\$18 60	—
Braintree,	928 56	211 28	—
Brewster,	33 00	—	\$1 47
Bridgewater,	574 43	141 61	—
Brimfield,	115 20	29 92	—
BROCKTON,	2,324 16	144 87	—
Brookfield,	533 60	160 91	—
Brookline,	—	—	1,473 15
Buckland,	166 25	34 47	—
Burlington,	32 08	1 21	—
CAMBRIDGE,	2,246 60	—	608 08
Canton,	286 40	19 67	—
Carlisle,	35 00	4 19	—
Carver,	63 36	17	—
Charlemont,	44 90	7 99	—
Charlton,	150 64	33 25	—
Chatham,	126 63	22 26	—
Chelmsford,	446 72	99 54	—
CHELSEA,	650 93	—	115 15
Cheshire,	250 37	71 99	—
Chester,	254 52	74 37	—
Chesterfield,	84 14	23 56	—
CHICOPEE,	320 14	—	130 17
Chilmark,	1 42	—	3 52
Clarksburg,	—	—	4 49
Clinton,	446 49	43 60	—
Cohasset,	147 96	—	46 43
Colrain,	219 37	61 65	—
Concord,	271 40	—	2 79
Conway,	—	—	9 48
Cummington,	82 51	23 01	—
Dalton,	310 76	38 26	—
Dana,	128 83	37 45	—
Danvers,	1,950 97	557 56	—
Dartmouth,	496 00	103 49	—
Dedham,	311 50	—	54 26
Deerfield,	122 22	13 31	—
Dennis,	293 31	80 81	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Dighton,	\$368 42	\$102 86	—
Douglas,	87 52	10 72	—
Dover,	42 00	—	\$64 30
Dracut,	237 47	50 24	—
Dudley,	122 07	9 77	—
Dunstable,	78 23	20 10	—
Duxbury,	513 86	132 39	—
East Bridgewater,	631 76	175 18	—
East Longmeadow,	82 32	11 98	—
Eastham,	28 49	4 01	—
Easthampton,	177 76	—	30 02
Easton,	285 25	—	7 65
Edgartown,	112 67	22 60	—
Egremont,	28 50	3 02	—
Enfield,	101 00	25 19	—
Erving,	79 47	12 03	—
Essex,	205 20	53 44	—
EVERETT,	1,785 42	250 04	—
Fairhaven,	567 16	139 68	—
FALL RIVER,	1,705 53	—	575 50
Falmouth,	167 15	—	93 89
FITCHBURG,	1,331 52	4 49	—
Florida,	10 40	—	2 02
Foxborough,	483 17	130 14	—
Framingham,	755 00	62 66	—
Franklin,	329 00	53 32	—
Freetown,	267 22	75 11	—
Gardner,	452 70	12 26	—
Gay Head,	13 95	4 15	—
Georgetown,	419 90	125 01	—
Gill,	68 80	16 94	—
GLOUCESTER,	1,815 45	334 86	—
Goshen,	32 37	8 30	—
Gosnold,	—	—	7 48
Grafton,	367 41	79 58	—
Granby,	72 15	16 07	—
Granville,	102 30	27 62	—
Great Barrington,	87 04	—	48 29

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Greenfield,	\$868 29	\$135 83	—
Greenwich,	141 49	43 67	—
Groton,	—	—	\$47 38
Groveland,	510 00	155 04	—
Hadley,	55 20	—	5 54
Halifax,	88 48	22 51	—
Hamilton,	61 75	—	41 76
Hampden,	155 97	46 50	—
Hancock,	39 66	8 23	—
Hanover,	552 43	157 71	—
Hanson,	511 58	152 08	—
Hardwick,	14 10	—	50 16
Harvard,	48 00	—	4 95
Harwich,	308 72	83 96	—
Hatfield,	21 00	—	15 44
HAVERHILL,	3,617 22	726 99	—
Hawley,	122 40	37 81	—
Heath,	30 75	6 76	—
Hingham,	736 91	160 86	—
Hinsdale,	58 39	9 98	—
Holbrook,	199 10	44 93	—
Holden,	190 28	41 49	—
Holland,	22 05	5 85	—
Holliston,	479 55	137 41	—
HOLYOKE,	409 46	—	546 72
Hopedale,	35 00	—	95 05
Hopkinton,	624 02	187 06	—
Hubbardston,	206 53	59 86	—
Hudson,	919 71	253 21	—
Hull,	—	—	84 78
Huntington,	141 45	37 18	—
Ipswich,	559 33	128 09	—
Kingston,	—	—	19 95
Lakeville,	28 57	—	4 44
Lancaster,	101 15	—	80 98
Lanesborough,	134 08	36 21	—
LAWRENCE,	1,281 22	—	471 08
Lee,	—	—	38 90

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Leicester,	\$115 05	\$9 43	-
Lenox,	81 37	-	\$66 14
LEOMINSTER,	1,732 39	425 36	-
Leverett,	-	-	4 99
Lexington,	336 00	11 76	-
Leyden,	54 00	15 01	-
Lincoln,	45 00	-	31 88
Littleton,	82 80	14 14	-
Longmeadow,	82 20	-	7 51
LOWELL,	2,827 89	-	17 86
Ludlow,	31 60	-	45 82
Lunenburg,	80 73	9 46	-
LYNN,	4,857 60	651 23	-
Lynnfield,	106 59	21 57	-
MALDEN,	1,794 10	137 23	-
Manchester,	278 37	-	97 21
Mansfield,	560 80	132 57	-
Marblehead,	1,595 00	421 96	-
Marion,	129 49	-	24 66
MARLBOROUGH,	1,463 77	363 25	-
Marshfield,	638 33	186 35	-
Mashpee,	-	-	3 49
Mattapoisett,	143 00	21 74	-
Maynard,	153 55	31	-
Medfield,	165 09	31 09	-
MEDFORD,	1,099 96	49 48	-
Medway,	870 97	269 37	-
MELROSE,	1,357 20	255 41	-
Mendon,	146 54	40 37	-
Merrimac,	638 01	196 71	-
METHUEN,	425 70	30 69	-
Middleborough,	1,329 12	381 20	-
Middlefield,	20 86	4 46	-
Middleton,	199 36	56 48	-
Milford,	564 55	77 97	-
Millbury,	333 18	71 16	-
Millis,	148 50	33 04	-
Millville,	45 00	2 53	-

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Milton,	\$244 96	—	\$233 03
Monroe,	19 35	\$2 46	—
Monson,	437 09	117 27	—
Montague,	362 00	56 84	—
Monterey,	27 55	4 69	—
Montgomery,	3 15	—	94
Mount Washington,	15 00	3 50	—
Nahant,	—	—	90 76
Nantucket,	490 53	118 63	—
Natick,	1,499 38	400 05	—
Needham,	95 40	—	59 96
New Ashford,	31 43	9 48	—
NEW BEDFORD,	2,393 15	—	411 62
New Braintree,	26 25	3 76	—
New Marlborough,	126 00	32 03	—
New Salem,	112 51	33 01	—
Newbury,	—	—	22 94
NEWBURYPORT,	1,130 00	242 02	—
NEWTON,	421 94	—	718 11
Norfolk,	53 71	4 44	—
NORTH ADAMS,	1,034 88	164 93	—
North Andover,	347 27	47 94	—
North Attleborough,	412 02	35 11	—
North Brookfield,	333 98	87 89	—
North Reading,	286 50	84 53	—
NORTHAMPTON,	844 56	78 05	—
Northborough,	116 25	18 30	—
Northbridge,	97 72	—	52 21
Northfield,	105 88	17 84	—
Norton,	—	—	19 45
Norwell,	597 77	184 30	—
Norwood,	159 60	—	123 34
Oak Bluffs,	324 65	89 27	—
Oakham,	53 04	13 19	—
Orange,	848 10	230 84	—
Orleans,	42 57	—	64 60
Otis,	34 18	7 90	—
Oxford,	210 04	41 58	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Palmer,	\$103 04	—	\$29 98
Paxton,	102 83	\$29 29	—
PEABODY,	658 50	50 44	—
Pelham,	43 07	9 37	—
Pembroke,	642 80	200 81	—
Pepperell,	367 15	95 45	—
Peru,	17 01	3 68	—
Petersham,	176 50	47 36	—
Phillipston,	69 66	19 23	—
PITTSFIELD,	948 99	—	114 54
Plainfield,	65 17	19 23	—
Plainville,	200 55	55 38	—
Plymouth,	1,004 50	183 23	—
Plympton,	172 54	52 02	—
Prescott,	15 60	2 21	—
Princeton,	181 26	45 96	—
Provincetown,	358 34	91 52	—
QUINCY,	1,596 16	92 20	—
Randolph,	837 54	242 78	—
Raynham,	205 40	56 00	—
Reading,	742 50	165 22	—
Rehoboth,	178 89	46 66	—
REVERE,	1,081 20	126 01	—
Richmond,	39 60	5 22	—
Rochester,	136 40	34 50	—
Rockland,	1,643 02	484 34	—
Rockport,	519 65	130 83	—
Rowe,	89 36	26 30	—
Rowley,	113 00	15 73	—
Royalston,	151 71	42 09	—
Russell,	46 50	—	8 44
Rutland,	220 10	62 90	—
SALEM,	1,452 85	40 94	—
Salisbury,	361 15	102 43	—
Sandisfield,	54 90	13 31	—
Sandwich,	320 40	91 34	—
Saugus,	711 81	161 97	—
Savoy,	93 30	28 11	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Scituate,	\$685 35	\$171 10	-
Seekonk,	173 55	36 91	-
Sharon,	283 08	55 96	-
Sheffield,	173 16	42 26	-
Shelburne,	90 00	10 05	-
Sherborn,	50 40	-	\$8 63
Shirley,	228 76	59 29	-
Shrewsbury,	379 04	94 93	-
Shutesbury,	35 61	7 88	-
Somerset,	511 08	149 42	-
SOMERVILLE,	1,873 30	-	171 49
South Hadley,	210 90	30 41	-
Southampton,	62 70	13 92	-
Southborough,	251 00	51 26	-
Southbridge,	520 52	79 26	-
Southwick,	34 34	98	-
Spencer,	523 98	129 78	-
SPRINGFIELD,	2,670 00	-	967 65
Sterling,	120 40	25 17	-
Stockbridge,	139 73	-	6 78
Stoneham,	2,112 22	640 24	-
Stoughton,	1,226 10	357 83	-
Stow,	115 94	24 19	-
Sturbridge,	157 09	41 39	-
Sudbury,	111 15	21 09	-
Sunderland,	-	-	9 47
Sutton,	248 22	65 79	-
Swampscott,	328 00	-	48 26
Swansea,	64 62	10	-
TAUNTON,	1,285 60	119 84	-
Templeton,	440 15	121 79	-
Tewksbury,	129 01	22 55	-
Tisbury,	123 60	20 26	-
Tolland,	-	-	2 99
Topsfield,	81 00	-	14 39
Townsend,	508 30	153 97	-
Truro,	39 30	7 61	-
Tyngsborough,	49 87	8 14	-

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Tyringham,	\$10 80	-	\$00 89
Upton,	427 66	\$127 59	-
Uxbridge,	220 00	24 96	-
Wakefield,	1,759 73	457 92	-
Wales,	104 82	31 45	-
Walpole,	189 46	-	17 64
WALTHAM,	798 00	-	57 65
Ware,	293 02	31 34	-
Wareham,	665 40	154 48	-
Warren,	165 13	24 12	-
Warwick,	124 92	36 65	-
Washington,	10 15	-	11
Watertown,	299 62	-	120 06
Wayland,	244 14	48 96	-
Webster,	166 83	-	54 10
Wellesley,	177 31	-	130 40
Wellfleet,	113 50	28 85	-
Wendell,	28 60	2 04	-
Wenham,	159 04	19 10	-
West Boylston,	190 96	51 68	-
West Bridgewater,	-	-	20 45
West Brookfield,	309 65	91 25	-
West Newbury,	357 21	106 10	-
West Springfield,	353 56	7 64	-
West Stockbridge,	46 00	7 85	-
West Tisbury,	18 80	-	71
Westborough,	804 31	230 70	-
Westfield,	1,388 45	318 20	-
Westford,	163 59	24 61	-
Westhampton,	38 00	9 18	-
Westminster,	363 14	109 08	-
Weston,	83 44	-	62 45
Westport,	267 75	61 82	-
Westwood,	30 60	-	33 19
Weymouth,	2,309 40	633 66	-
Whately,	12 92	-	4 67
Whitman,	891 07	234 18	-
Wilbraham,	62 01	-	1 77

Soldiers' Exemptions — Concluded.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Williamsburg,	\$139 65	\$31 59	-
Williamstown,	215 84	15 10	-
Wilmington,	207 96	45 88	-
Winchendon,	564 96	138 95	-
Winchester,	170 72	-	\$122 12
Windsor,	32 77	6 93	-
Winthrop,	413 09	-	25 87
WOBURN,	835 60	125 93	-
WORCESTER,	2,817 00	-	961 53
Worthington,	21 86	2 30	-
Wrentham,	293 86	80 99	-
Yarmouth,	125 30	15 84	-
	\$149,609 14	\$23,910 14	\$23,910 14

TABLE D. — *Returns of Property exempted from Taxation (Acts of 1909, Chapter 490, Part III., Section 3).*

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Abington,	\$4,800	\$17,500	-	-	\$64,000	-	\$86,300
Acton,	-	-	-	-	33,850	-	33,850
Acushnet,	-	-	-	-	19,350	-	19,350
Adams,	46,200	41,500	-	-	349,300	-	437,000
Agawam,	3,300	-	-	-	45,250	-	48,550
Alford,	-	-	-	-	1,525	-	1,525
Amesbury,	2,000	29,000	-	-	339,600	\$7,500	378,100
Amherst,	5,999,820	5,000	-	-	185,850	3,000	6,193,670
Andover,	1,800,229	4,500	-	-	215,600	-	2,020,329
Arlington,	86,284	7,500	-	-	269,748	-	363,532
Ashburnham, ¹	248,000	-	-	-	49,700	-	297,700
Ashby,	-	-	-	-	10,000	-	10,000
Ashfield,	7,500	-	-	-	4,150	-	11,650
Ashland,	-	29,500	-	-	34,100	-	63,600
Athol,	-	48,000	-	-	80,385	10,000	138,385
ATTLEBORO,	-	-	-	-	329,380	-	329,380
Auburn,	-	-	-	-	20,000	-	20,000
Avon,	-	14,900	-	-	18,000	-	32,900

¹ From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Ayer,	—	—	—	—	\$50,900	—	\$50,900
Barnstable,	\$70,471	\$5,900	—	—	86,950	\$10,000	173,321
Barre,	19,000	—	—	—	76,700	8,110	103,810
Becket,	1,536	—	—	—	21,800	—	23,336
Bedford,	—	50,833	—	—	15,000	—	65,833
Belchertown,	—	—	—	—	20,500	—	20,500
Bellingham,	—	—	—	—	9,850	—	9,850
Belmont,	12,250	—	—	—	145,825	—	158,075
Berkley,	—	—	—	—	10,400	—	10,400
Berlin,	—	2,200	—	—	10,000	—	12,200
Bernardston,	12,000	—	—	—	18,250	—	30,250
BEVERLY,	120,325	124,000	\$3,650	—	557,675	—	805,650
Billerica,	50,304	—	—	\$2,200	68,350	—	129,854
Blackstone,	—	—	—	—	24,900	—	24,900
Blandford,	5,000	—	—	—	12,000	4,200	21,200
Bolton,	—	—	—	—	12,600	500	13,100
Bosron,	16,433,800	22,619,000	5,400	4,609,700	25,520,100	650,000	69,838,000
Bourne,	19,500	—	—	—	51,300	—	70,800
Boxborough, ¹	—	—	—	—	3,100	—	3,100

Boxford,	3,150	-	-	-	8,100	-	11,250
Boylston,	-	-	-	-	6,200	-	6,200
Braintree,	535,242	-	-	-	170,000	-	705,242
Brewster,	1,050	-	-	-	3,150	-	4,200
Bridgewater,	-	-	-	-	121,900	2,800	124,700
Brimfield,	107,724	-	-	-	22,000	-	129,724
Brockton,	39,550	378,000	-	-	1,062,050	97,050	1,576,650
Brookfield,	-	-	-	-	52,450	-	52,450
Brookline,	188,000	287,500	-	-	1,180,700	-	1,656,200
Buckland,	-	-	-	-	15,100	-	15,100
Burlington,	-	-	-	-	4,100	-	4,100
CAMBRIDGE,	47,656,571	2,150,827	9,730,124	-	2,746,200	-	62,283,722
Canton,	3,000	10,500	-	-	154,500	-	168,000
Carlisle, ¹	-	-	-	-	12,400	-	12,400
Carver,	-	-	-	-	17,925	-	17,925
Charlément,	-	-	-	-	4,150	3,800	7,950
Charlton,	-	198,468	-	-	25,020	-	223,488
Chatham,	36,000	1,500	-	-	18,700	-	56,200
Chelmsford,	5,000	-	-	-	38,700	-	41,700
CHELSEA,	20,650	709,500	-	-	889,600	-	1,619,750
Cheshire, ¹	2,800	-	-	-	7,900	-	10,700
Chester,	-	6,000	-	-	13,280	-	19,280

¹ From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY or TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Chesterfield,	-	-	-	-	\$3,000	-	\$3,000
CHICOPPEE,	\$203,510	\$3,450	\$23,540	-	343,440	-	573,940
Chilmark,	-	-	-	-	2,025	-	2,025
Clarksburg,	-	-	-	-	2,025	-	2,025
Clinton,	95,550	103,500	-	-	319,000	-	518,050
Cohasset,	35,000	3,150	-	-	103,600	-	141,750
Colrain,	-	2,050	-	-	5,050	-	7,100
Concord,	30,430	156,196	-	\$784,891	237,877	-	1,209,394
Conway, ¹	104,545	-	-	-	19,850	-	124,395
Cummingtown, ¹	17,000	-	-	-	8,300	\$3,700	29,000
Dalton,	-	20,660	-	-	108,990	-	129,650
Dana,	-	-	-	-	12,400	-	12,400
Danvers,	263,500	5,000	3,800	-	166,500	37,300	476,100
Dartmouth,	6,600	-	-	-	23,050	-	29,650
Dedham,	9,500	9,800	-	-	203,200	-	222,500
Deerfield,	85,049	800	-	25,359	23,400	-	134,608
Dennis,	10,500	-	-	-	9,100	-	19,600
Dighton,	-	-	-	-	30,750	64,870	95,620
Douglas,	-	-	-	-	20,000	-	20,000

Dover,	6,500	-	-	-	-	6,040	-	12,540
Dracut,	4,000	-	-	-	-	28,900	-	32,900
Dudley,	11,250	-	-	-	-	20,125	-	31,375
Dunstable,	-	-	-	-	-	6,500	-	6,500
Duxbury,	25,400	-	-	-	315	24,950	-	50,665
East Bridgewater,	-	-	-	-	-	37,650	-	37,650
East Longmeadow,	-	-	-	-	-	14,850	-	14,850
Eastham,	-	-	-	-	-	4,600	-	4,600
Easthampton,	494,600	-	-	-	-	185,750	-	680,350
Easton,	26,460	60,000	-	-	-	107,774	-	194,234
Edgartown,	1,500	-	-	-	-	46,600	-	48,100
Egremont,	-	-	-	-	-	7,650	-	7,650
Enfield,	2,000	-	-	-	-	19,700	-	21,700
Erving,	-	-	-	-	-	5,200	-	5,200
Essex,	-	-	-	-	-	17,600	-	17,600
EVERETT,	-	52,000	-	-	-	328,500	-	380,500
Fairhaven,	150,000	1,000	-	-	-	492,070	1,000	644,070
FALL RIVER,	959,150	1,087,550	-	-	-	2,411,050	-	4,457,759
Falmouth,	15,000	-	-	-	175,000	135,350	2,000	327,350
FITCHBURG,	311,029	199,655	-	-	-	811,725	49,727	1,372,136
Florida,	-	-	-	-	-	1,500	-	1,500
Foxborough,	1,500	9,100	-	-	-	46,530	-	57,130

1 From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Framingham,	-	\$64,500	-	-	\$221,800	\$15,000	\$301,300
Franklin,	\$584,767	-	-	-	92,325	-	677,092
Freetown,	5,100	2,000	-	-	10,400	-	17,500
Gardner,	122,410	717,821	-	-	312,850	-	1,153,081
Gay Head,	-	-	-	-	1,020	-	1,020
Georgetown,	57,500	4,400	-	-	41,000	-	103,500
Gill,	980,746	-	-	-	4,500	-	985,346
Gloucester,	161,919	561,099	\$4,074	-	354,100	-	1,081,192
Goshen,	-	12,800	-	-	4,625	-	17,425
Gosnold,	-	-	-	-	500	-	500
Grafton,	-	-	-	-	75,600	-	75,600
Granby,	-	-	-	-	6,000	-	6,000
Granville,	-	-	-	-	7,350	-	7,350
Great Barrington,	-	24,750	-	-	219,000	30,000	273,750
Greenfield,	48,411	127,084	-	-	278,400	25,040	478,935
Greenwich,	-	12,885	-	-	5,150	-	18,035
Groton,	333,000	-	-	-	24,500	1,000	358,500
Groveland,	-	-	3,500	-	22,600	-	26,100
Hadley,	-	-	-	-	30,400	-	30,400

[illegible]

¹ From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Hubbardston,	-	\$1,200	-	-	\$12,700	-	\$13,900
Hudson,	-	-	-	-	159,000	-	159,000
Hull, ¹	\$181,750	4,790	-	-	52,100	-	238,640
Huntington,	-	3,600	-	-	24,200	-	27,800
Ipswich,	44,000	197,674	-	-	79,100	-	320,774
Kingston,	21,500	-	-	-	25,350	-	46,850
Lakeville, ¹	6,000	-	-	-	4,625	-	10,625
Lancaster,	-	-	-	\$75,500	118,700	-	194,200
Lanesborough,	-	-	-	-	17,300	-	17,300
LAWRENCE,	790,075	569,516	\$10,300	-	1,404,325	-	2,774,216
Lee,	5,600	-	-	-	58,950	-	64,550
Leicester,	150,000	25,500	5,000	-	118,200	-	298,700
Lenox,	61,475	-	-	-	350,400	-	411,875
LEOMINSTER,	60,875	107,939	-	-	311,835	-	480,649
Leverett, ¹	-	-	-	-	2,800	-	2,800
Lexington,	17,800	19,320	-	-	119,480	-	156,600
Leyden,	-	-	-	-	4,050	-	4,050
Lincoln,	-	275,361	-	-	40,500	-	315,861
Littleton,	-	-	-	-	24,000	-	24,000

Longmeadow,	12,400	38,005	-	-	12,700	-	61,105
LOWELL,	947,337	1,960,519	-	806,708	2,553,000	-	6,267,564
Ludlow,	-	-	-	-	30,900	-	30,900
Lunenburg,	-	-	-	-	18,700	-	18,700
LYNN,	248,050	407,950	24,600	1,200	1,474,900	-	2,156,700
Lynnfield,	-	-	-	-	9,800	-	9,800
MALDEN,	930,100	658,600	-	-	860,200	-	2,457,900
Manchester,	-	-	-	-	67,825	\$9,200	77,025
Mansfield,	-	-	-	-	98,300	-	98,300
Marblehead,	50,680	10,426	-	-	102,050	-	163,165
Marion,	288,709	-	-	10,754	28,430	-	327,893
MARLBOROUGH,	59,680	77,915	-	5,845	257,690	-	401,130
Marshfield,	3,300	3,500	-	-	28,800	12,500	48,100
Mashpee,	-	-	-	-	2,740	-	2,740
Mattapoisett,	-	-	-	-	16,150	-	16,150
Maynard,	-	-	-	-	62,175	-	62,175
Medfield,	-	-	-	-	39,500	-	39,500
MEDFORD,	809,600	33,350	-	-	501,050	-	1,344,000
Medway,	1,500	-	-	-	53,500	-	55,000
MELROSE,	50,075	137,960	-	-	370,775	-	558,750
Mendon,	-	-	-	-	5,700	-	5,700
Merrimac,	-	2,000	-	-	38,000	-	40,000

¹ From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
METHUEN, 1.	\$105,000	\$120,000	-	-	\$300,450	-	\$525,450
Middleborough,	45,150	-	-	-	149,900	-	195,050
Middlefield,	-	-	-	-	2,000	\$2,500	4,500
Middleton,	-	-	-	-	4,000	-	4,000
Milford,	60,100	307,781	-	-	230,925	-	598,806
Millbury,	-	16,500	-	-	46,350	-	62,850
Millis,	-	-	-	-	22,150	-	22,150
Millville,	3,000	-	-	-	25,100	-	28,100
Milton,	486,685	90,574	-	-	115,075	-	692,334
Monroe,	-	-	-	-	600	-	600
Monson,	269,477	19,929	-	-	46,950	-	336,356
Montague,	7,572	83,700	-	-	109,000	-	200,272
Monterey,	-	-	-	-	2,500	-	2,500
Montgomery,	-	-	-	-	1,000	-	1,000
Mount Washington,	-	-	-	-	1,200	-	1,200
Nahant,	-	-	-	-	41,600	-	41,600
Nantucket,	15,720	27,090	-	\$15,425	87,200	1,235	146,670
Natick,	35,000	12,000	-	-	266,850	-	314,450
Needham,	-	28,275	-	-	133,225	-	161,500

New Ashford, . . . . .	.	.	.	.	.	.	.	.	.	550	.	.	550
New Bedford, . . . . .	.	.	.	.	.	.	.	.	.	5,301,388	.	.	5,301,388
New Braintree, 1, . . . . .	.	.	.	.	.	.	.	.	.	6,500	.	.	6,500
New Marlborough, . . . . .	.	.	.	.	.	.	.	.	.	18,100	.	.	18,100
New Salem, . . . . .	.	.	.	.	.	.	.	.	300	35,375	.	.	35,375
Newbury, . . . . .	.	.	.	.	.	.	.	.	95,274	117,274	.	.	117,274
NEWBURYPORT, . . . . .	.	.	.	.	.	.	.	.	329,823	1,720,277	.	.	1,720,277
NEWTON, . . . . .	.	.	.	.	.	.	.	.	2,134,282	5,935,607	.	.	5,935,607
Norfolk, . . . . .	.	.	.	.	.	.	.	.	36,992	48,917	.	.	48,917
NORTH ADAMS, . . . . .	.	.	.	.	.	.	.	.	172,000	1,089,500	20,000	.	1,089,500
North Andover, . . . . .	.	.	.	.	.	.	.	.	.	79,250	.	.	79,250
North Attleborough, . . . . .	.	.	.	.	.	.	.	.	.	240,190	.	.	240,190
North Brookfield, . . . . .	.	.	.	.	.	.	.	.	.	85,150	.	.	85,150
North Reading, . . . . .	.	.	.	.	.	.	.	.	.	6,600	.	.	6,600
NORTHAMPTON, . . . . .	.	.	.	.	.	.	.	.	6,134,674	7,496,452	31,050	.	7,496,452
Northborough, . . . . .	.	.	.	.	.	.	.	.	454,133	40,000	.	.	40,000
Northbridge, . . . . .	.	.	.	.	.	.	.	.	76,500	469,468	.	.	469,468
Northfield, . . . . .	.	.	.	.	.	.	.	.	2,575,771	2,605,571	.	.	2,605,571
Norton, 1 . . . . .	.	.	.	.	.	.	.	.	568,484	596,584	.	.	596,584
Norwell, . . . . .	.	.	.	.	.	.	.	.	2,600	19,150	.	.	19,150
Norwood, 1 . . . . .	.	.	.	.	.	.	.	.	77,023	358,723	.	.	358,723
Oak Bluffs, . . . . .	.	.	.	.	.	.	.	.	.	29,500	.	.	29,500

1 From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Oakham,	-	-	-	-	-	-	-
Orange,	-	\$6,500	-	-	\$79,700	-	\$86,200
Orleans,	-	-	-	-	9,750	-	9,750
Otis,	-	-	-	-	4,300	-	4,300
Oxford,	-	-	-	-	31,750	\$9,018	40,768
Palmer,	\$5,800	7,030	\$2,375	-	119,700	5,000	139,905
Paxton,	-	-	-	-	4,000	-	4,000
PEABODY,	101,000	139,600	-	-	184,000	-	424,600
Pelham,	-	-	-	-	12,000	-	12,000
Pembroke, ¹	2,600	1,050	-	-	12,785	-	16,435
Pepperell,	-	-	-	-	31,900	-	31,900
Peru,	-	-	-	-	3,025	-	3,025
Petersham,	64,475	-	-	-	19,200	-	83,675
Phillipston,	-	-	-	-	5,150	-	5,150
PUTTSFIELD,	1,402,891	947,290	67,351	-	1,285,650	-	3,703,182
Plainfield,	-	-	-	-	1,800	-	1,800
Plainville,	-	-	-	-	10,575	-	10,575
Plymouth,	38,040	525,933	-	-	326,625	-	890,598
Plympton,	3,800	-	-	-	4,400	-	8,200

[illegible]

¹ From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Saugus,	\$225	\$3,980	-	-	\$79,901	-	\$84,086
Savoy,	-	-	-	-	4,520	-	4,520
Scituate,	15,300	1,100	-	-	47,050	-	63,450
Seekonk,	5,200	-	-	-	8,100	-	13,300
Sharon,	1,500	183,562	-	-	47,550	-	232,612
Sheffield,	13,075	500	-	-	20,500	-	34,075
Shelburne,	103,457	-	-	-	33,450	-	136,907
Sherborn,	33,869	420	-	-	16,800	-	51,089
Shirley,	-	-	-	-	45,400	-	45,400
Shrewsbury,	-	-	-	-	20,150	-	20,150
Shutesbury,	-	-	-	-	2,900	-	2,900
Somerset,	-	-	-	-	19,300	-	19,300
SOMERVILLE,	1,107,200	513,500	-	-	1,468,500	-	3,089,200
South Hadley,	3,110,722	-	-	-	88,500	\$2,000	3,201,222
Southampton,	4,100	-	-	-	8,000	-	12,100
Southborough,	410,587	-	-	-	58,400	-	468,987
Southbridge,	58,000	-	-	-	411,555	-	470,155
Southwick,	-	-	-	-	8,200	-	8,200
Spencer,	12,500	-	-	-	175,500	-	188,000

SPRINGFIELD,	2,443,815	4,130,674	-	-	2,994,470	-	9,568,959
Sterling,	-	-	-	-	16,015	-	16,015
Stockbridge,	24,656	25,122	-	-	117,900	-	167,678
Stonham,	31,611	2,000	-	-	129,300	-	162,911
Stoughton,	7,900	-	-	-	58,000	-	65,900
Stow,	2,800	-	-	-	28,450	-	31,250
Sturbridge,	-	-	-	-	28,200	19,000	47,200
Sudbury,	-	-	-	-	9,800	-	9,800
Sunderland,	-	-	-	-	14,350	-	14,350
Sutton,	-	-	-	\$7,465	51,450	-	58,915
Swampscott,	5,100	-	-	-	77,000	-	82,100
Swansea,	-	-	-	-	37,800	-	37,800
TAUNTON,	278,497	223,437	-	-	810,500	-	1,312,434
Templeton, ¹	-	250,500	-	-	54,000	-	313,500
Tewksbury,	-	-	-	-	62,110	-	62,110
Tisbury,	8,736	-	-	-	27,900	-	36,636
Tolland,	-	-	-	-	1,650	-	1,650
Topsfield,	-	-	-	-	12,000	9,500	21,500
Townsend,	-	700	-	-	19,550	-	20,250
Truro,	-	-	-	-	4,000	-	4,000
Tyngsborough,	16,700	-	-	-	8,500	-	25,200
Tyringham,	-	-	-	-	6,000	-	6,000

¹ From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Upton,	-	-	-	-	\$35,700	-	\$35,700
Uxbridge,	\$2,500	-	-	-	120,000	\$5,000	127,500
Wakefield,	39,500	\$8,050	-	-	356,625	25,000	429,175
Wales,	-	-	-	-	11,900	-	11,900
Walpole,	-	-	-	-	143,800	-	143,800
WALTHAM,	196,500	1,718,042	-	-	545,000	-	2,460,142
Ware,	56,125	13,326	-	-	204,650	-	270,101
Wareham,	9,698	-	-	-	61,580	-	71,278
Warren,	66,602	-	-	-	55,200	-	121,802
Warwick,	-	-	-	-	4,250	-	4,250
Washington,	-	-	-	-	6,525	-	6,525
Watertown,	16,400	1,209,107	-	-	477,700	-	1,703,207
Wayland,	-	-	-	-	45,000	-	45,000
Webster,	107,000	-	-	-	146,500	-	253,500
Wellesley,	7,309,293	373,252	-	-	190,925	-	7,873,470
Wellfleet,	-	-	-	-	25,200	-	25,200
Wendell,	-	-	-	-	1,200	-	1,200
Wenham,	-	-	-	-	13,100	-	13,100
West Boylston,	-	-	-	-	49,975	44,000	93,975

West Bridgewater,	234,268	-	-	-	-	11,500	-	245,768
West Brookfield,	-	-	-	-	-	30,200	-	30,200
West Newbury, .	1,225	-	-	-	-	44,625	-	45,850
West Springfield,	-	60,000	-	-	-	152,500	-	212,500
West Stockbridge,	-	-	-	-	-	17,150	-	17,150
West Tisbury,	2,024	-	-	-	-	4,735	2,925	10,284
Westborough,	-	12,000	-	-	-	120,600	-	132,600
Westfield, . . .	227,681	322,265	-	-	-	292,950	-	842,896
Westford, ¹ . . .	52,385	-	-	-	-	20,150	-	72,535
Westhampton,	-	-	-	-	-	6,050	-	6,050
Westminster,	-	-	-	-	-	8,700	250	8,950
Weston,	-	-	-	-	-	31,400	-	31,400
Westport, . . .	1,375	-	-	-	-	29,935	1,500	32,810
Westwood, . . .	-	-	-	-	-	15,500	-	15,500
Weymouth, . . .	40,000	48,400	-	-	-	344,000	10,000	442,400
Whately, ¹ . . .	-	-	-	-	-	6,250	-	6,250
Whitman, . . .	-	27,279	-	-	-	96,200	-	123,479
Wilbraham,	244,975	-	-	-	-	40,650	-	285,625
Williamsburg,	15,000	1,500	-	-	-	53,900	-	70,400
Williamstown, ¹ .	3,625,622	-	-	-	-	118,850	-	3,744,472
Wilmington,	-	-	-	-	-	25,300	-	25,300
Winchendon,	467,016	7,495	-	-	-	154,550	-	629,061

¹ From 1916 return.

Returns of Property exempted from Taxation, etc. — Concluded.

CITY or TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Total.
Winchester,	\$72,600	\$81,575	—	—	\$171,000	—	\$825,175
Windsor,	—	—	—	—	2,550	—	2,550
Winthrop,	3,350	—	—	—	156,600	—	159,950
WOBURN,	122,331	216,036	—	—	390,620	—	608,987
WORCESTER,	4,241,700	1,692,300	\$26,400	\$263,800	3,789,350	\$165,300	10,178,850
Worthington,	8,604	—	—	—	9,525	—	18,219
Wrentham,	—	—	—	—	27,800	—	27,800
Yarmouth,	31,900	6,900	—	—	40,800	—	79,600
	\$126,408,766	\$58,690,025	\$319,360	\$17,388,552	\$85,319,250	\$1,459,375	\$289,485,528

TABLE F. — *Abstract of Returns of Property held for Literary, Benevolent, Charitable, Scientific and Other Purposes, reported under Acts of 1909, Chapter 490, Part I., Section 63.*

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Abbott Academy, Trustees of, . . .	\$281,000	\$51,000	\$200	\$25,084	\$15,397	\$94,049	\$2,804	\$42,000	\$8,468	\$32,000	\$198,002	\$83,854	\$86,867
Academy of the Assumption, . . .	142,700	45,150	-	-	-	-	-	-	-	187,850	-	49,031	49,031
Academy of the Sacred Heart, . . .	70,800	10,300	-	-	-	-	-	800	-	81,100	800	18,452	18,234
Adams Nervine Asylum, . . .	120,000	3,000	55,400	34,660	174,598	545,345	-	6,000	18,294	123,000	834,297	62,763	69,100
Addison Gilbert Hospital, . . .	72,000	80,000	2,000	-	57,870	139,235	-	7,000	5,008	152,000	211,113	31,660	30,388
Admiral Sir Isaac Coffin's Lancerian School.	14,420	-	-	5,850	15,048	37,000	13,081	3,192	20	14,420	74,191	3,215	3,494
Advent Christian Publication Society,	35,000	600	3,000	-	-	-	-	20,000	620	33,600	23,620	40,822	40,343
Agudath Israel Aushi Sfard of Dorchester.	3,000	2,500	-	-	-	-	-	200	-	5,500	200	360	360
Aid Society of Lynn Day Nursery, .	2,800	-	2,300	-	-	-	628	-	128	2,800	3,056	3,892	3,958
Alliance of Unitarian and Other Liberal Christian Women.	2,500	-	-	-	2,710	48,828	1,575	100	10,025	2,500	63,238	58,410	57,142
American Academy of Arts and Sciences.	75,000	-	7,000	18,694	42,495	73,987	48,600	15,000	11,397	75,000	217,173	17,253	13,467
American Advent Mission Society, .	-	-	-	-	1,500	1,500	1,999	1,200	12,822	-	7,021	33,551	30,729
American Antiquarian Society, . . .	189,905	-	15,100	14,100	18,400	129,000	-	1,100,000	13,603	189,905	1,323,203	14,809	15,033
American Baptist Foreign Mission Society. ²	1	-	-	-	-	-	-	-	-	-	-	-	-

1 Par value.

2 No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
American Board of Commissioners for Foreign Missions.	\$60,000	\$223,440	\$445,014	\$111,816	\$690,720	\$3,965,725	\$76,500	\$5,000	\$51,247	\$283,440	\$5,340,022	\$1,258,674	\$1,257,757
American Congregational Association.	247,500	370,500	-	-	14,400	14,000	-	152,500	14,304	618,000	65,204	63,784	59,480
American Humane Education Society.	-	-	15,000	-	103,424	59,777	-	-	13,375	-	191,576	35,051	31,421
American International College.	102,000	-	-	-	22,749	5,290	4,593	2,000	10,939	102,000	45,571	41,025	41,244
American Ramabai Association.	-	-	-	-	-	14,000	-	-	12,012	-	6,012	3,321	3,416
American School of Classical Studies at Athens.	45,000	-	-	-	48,229	83,340	-	4,000	1,509	45,000	139,078	5,729	5,729
American Unitarian Association.	-	-	-	-	-	-	-	-	-	-	-	-	-
Ames Foundation, Inc., ³	-	-	-	-	-	-	-	-	-	-	-	-	-
Amesbury and Salisbury Agricultural and Horticultural Society.	7,896	-	-	-	-	-	-	525	43	7,896	568	3,571	3,494
Amesbury and Salisbury Home for Aged Women.	10,000	1,353	-	600	-	9,830	31,788	-	558	11,353	42,776	4,406	3,851
Amesbury Public Library.	25,000	3,700	-	-	-	12,000	16,712	10,000	-	28,700	38,712	5,183	4,672
Amherst College, Trustees of, ³	-	-	-	-	-	-	-	-	-	-	-	-	-
Anchor Club Association.	650	-	-	-	-	-	-	-	-	650	-	23	24
Andover Theological Seminary, Trustees of.	293,616	16,984	79,150	1,200	67,298	639,944	-	8,618	-	310,600	796,210	41,493	50,486
Animal Rescue League of New Bedford.	2,050	-	-	-	-	-	-	-	-	2,050	-	1,967	1,635
Animal Rescue League of Worcester.	3,400	-	-	-	-	-	1,023	-	277	3,400	1,300	3,633	2,332

Anna Jaques Hospital,	143,237	-	6,400	300	5,254	146,142	278,880	10,047	16,114	143,237	461,137	41,486	38,328
Associated Charities of Boston, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Associated Charities of Pittsfield,	-	7,500	-	-	-	6,960	7,766	-	153	7,500	14,879	7,610	7,458
Association for Relief of Aged and Destitute Women in Salem.	88,000	7,300	-	12,430	195,700	193,600	1,710	-	7,914	95,300	301,354	16,881	16,975
Association for Relief of Aged Women of New Bedford.	-	-	-	16,850	56,442	184,768	6,224	-	2,293	-	266,577	14,795	15,223
Association for the Work of Mercy in the Diocese of Massachusetts.	17,250	-	-	-	3,424	11,395	452	1,000	1,057	17,250	17,328	8,033	7,731
Association of Sisters of Our Lady of Mercy.	73,286	-	-	-	-	-	6,261	20,223	1,003	73,286	27,487	24,927	23,924
Association of the Evangelical Lutheran Church for Works of Mercy.	25,000	-	-	-	113,000	-	11,704	14,403	1,893	25,000	20,000	13,708	13,065
Assumption College in Worcester, Trustees of.	181,616	-	-	-	-	-	2,000	8,500	2,360	181,616	12,860	23,845	21,485
Avon Home,	25,000	-	12,200	-	21,300	158,600	7,369	200	2,325	25,000	201,994	23,420	23,357
Ayer Home, Trustees of,	25,200	-	13,000	-	-	277,651	20,365	9,500	1,770	25,200	322,286	14,353	14,115
Bancroft School,	25,900	-	-	-	-	-	2,000	500	4,610	25,900	7,110	17,620	17,331
Baptist Home and Jamson Home, .	27,000	-	139,900	-	19,900	154,437	1,330	12,000	12,400	27,000	108,967	12,000	11,600
Barnard Memorial,	69,600	-	-	-	138,300	157,500	112,176	17,000	16,927	69,600	121,903	13,743	10,365
Barre Library Association, . . .	19,000	-	-	2,180	4,200	9,660	31,140	8,423	397	19,000	56,000	45,122	1,755
Battles Home,	6,000	-	-	-	-	4,737	3,512	200	77	6,000	8,526	1,624	1,547
Becket Athenaeum,	650	-	-	-	-	-	698	886	60	650	1,644	55	50
Beechwood Improvement Association,	3,100	-	-	-	-	-	-	-	96	3,100	96	613	517
Beneficent Society of the New England Conservatory of Music, ³	-	-	-	-	-	-	-	-	-	-	-	-	-
Benevolent Fraternity of Unitarian Churches,	149,000	19,200	158,025	-	132,504	1249,100	19,229	12,000	17,335	168,200	358,193	26,771	25,787
Benoth Israel Sheltering Home, ³	-	-	-	-	-	-	-	-	-	-	-	-	-

¹ Fair value.² Unknown value.³ No return.⁴ Includes donations.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Berkeley Infirmary,	\$3,276	-	-	-	-	-	-	\$1,500	\$646	\$3,276	\$2,146	\$5,276	\$7,282
Berkshire Athenaeum and Museum, Trustees of.	359,000	-	-	\$20,000	-	\$12,000	-	385,000	1,913	359,000	418,913	14,715	14,288
Berkshire County Home for Aged Women.	40,000	\$50	\$5,000	4,896	\$3,460	114,014	\$11,489	4,000	5,027	40,050	147,886	15,313	10,560
Bertram Home for Aged Men, . .	7,500	4,300	-	12,580	163,500	198,500	13,500	-	14,362	11,800	172,442	10,051	5,544
Bethany Union for Young Women, .	27,100	-	500	-	3,410	1,400	456	1,000	2,193	27,100	8,959	10,903	10,893
Bethel Help Association,	10,000	10,000	-	-	-	-	-	-	500	20,000	500	8,976	8,980
Bethesda Society,	15,000	-	630	-	15,409	61,228	37,925	2,500	2,110	15,000	119,802	8,141	5,843
Boston Academy of Notre Dame, .	1,045,000	-	-	-	-	-	-	19,213	212	1,045,000	19,425	39,872	39,659
Boston Academy of the Sacred Heart,	117,000	-	-	-	-	-	-	8,000	-	117,000	8,000	-	-
Boston Architectural Club, . . .	34,300	-	-	-	-	4,881	-	6,500	2,805	34,300	14,186	11,018	8,697
Boston Art Club, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Association for the Relief and Control of Tuberculosis, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Athenaeum, Proprietors of, .	199,303	-	5,000	24,720	422,333	279,882	-	467,324	26,800	199,303	1,226,059	56,185	51,533
Boston Baptist Bethel Society, ² .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Baptist Social Union, . . .	199,700	750,000	33,182	-	97,201	78,019	-	8,000	1,907	947,700	218,309	74,250	101,316
Boston Children's Friend Society, .	30,000	-	-	1,300	110,200	116,550	1368	1500	13,285	30,000	132,203	29,381	26,106

Boston College, Trustees of, . . .	1,000,000	43,000	1,500	12,300	121,500	1194,800	133,063	135,000	16,500	1,043,000	293,663	109,927	119,124
Boston Dispensary, . . .	171,500	4,000	-	32,120	44,813	233,725	-	17,000	3,476	175,500	331,134	78,350	97,899
Boston Fatherless and Widows Society, . . .	-	-	74,750	-	35,701	39,775	-	-	-	-	150,226	10,670	10,209
Boston Floating Hospital, . . .	-	-	-	-	12,747	151,383	61	10,000	25,152	-	199,343	52,872	50,567
Boston Home for Incurables, . . .	94,544	-	6,000	1,200	92,780	490,436	-	-	18,730	94,544	609,146	31,339	23,840
Boston Industrial Home, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Ladies' Bethel Society, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Lakeshore Home, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Latin School Association, . . .	-	-	-	-	8,586	26,573	2,916	15,000	371	-	53,446	1,659	606
Boston Lying-in Hospital, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Marine Society, . . .	-	-	-	27,000	84,600	196,700	24,500	1,000	9,570	-	343,370	17,861	17,885
Boston Medical Library, . . .	196,000	27,000	-	-	21,542	249,319	1,701	100,000	6,717	223,000	379,279	23,331	21,991
Boston Missionary and Church Extension Society of the M. E. Church, . . .	40,000	17,000	-	-	750	15,000	3,519	500	1,226	57,000	10,995	19,824	16,918
Boston North End Mission, . . .	16,000	8,500	2,500	-	14,740	20,180	633	-	-	24,500	38,053	23,295	14,201
Boston Pilots' Relief Society, . . .	-	1,500	-	-	143,000	1117,932	18,994	-	493	1,500	180,419	13,844	13,351
Boston Police Relief Association, . . .	-	-	171,980	-	-	-	-	-	22,185	-	194,165	49,358	33,067
Boston Port and Seamen's Aid Society, Managers of the, . . .	50,000	18,500	-	7,626	42,856	315,289	263	-	4,143	68,500	370,182	28,763	24,651
Boston Provident Association, . . .	-	-	10,500	-	183,959	331,489	-	-	2,940	-	528,888	36,510	37,987
Boston School of Physical Education, . . .	72,007	-	-	-	-	-	-	1,000	-	72,007	1,000	13,525	12,115
Boston Seaman's Friend Society, . . .	25,000	54,700	-	-	6,597	10,464	9,138	2,000	653	79,700	28,852	17,714	17,722
Boston Society for the Care of Girls, . . .	-	-	6,600	72,540	98,932	291,382	43,273	1,000	3,781	-	517,508	31,743	30,189

¹ Par value.² No return.

Abstract of Returns of Property, etc. — Continued.

[illegible]

Brimmer School,	125,000	-	-	-	6,113	1,000	14,989	125,000	22,102	54,137	42,333
British Charitable Society,	-	-	-	-	11,013	-	926	-	19,699	1,185	1,556
Brookton Day Nursery,	400	-	-	-	-	500	500	400	1,000	2,188	2,281
Brookton Hospital Company,	105,138	-	-	4,997	150,802	18,413	16,859	105,138	214,400	45,372	42,020
Brookton Humane Society,	3,200	-	-	-	-	-	195	3,200	250	526	508
Brookton Young Men's Christian Association,	210,000	148,950	-	1,995	5,792	-	38	358,950	27,825	34,105	33,967
Brookton Young Women's Christian Association,	10,000	15,000	-	-	-	-	1,219	25,000	1,219	10,124	9,705
Bromfield School, Trustees of,	22,000	4-	-	15,251	71,938	-	9,948	22,000	97,137	5,285	4,256
Brooke House Corporation,	64,000	-	-	-	21,500	-	2,704	64,000	28,204	18,136	18,080
Brookline Day Nursery,	8,000	-	-	-	21,000	2 300	2 1,654	8,000	4,279	4,826	3,762
Brookline Friendly Society,	41,600	-	-	2,000	16,000	903	1,804	41,600	22,207	14,877	15,343
Browne and Nichols School, Inc.,	60,000	13,000	-	-	-	-	3,000	73,000	13,000	45,000	45,000
Buckingham School,	15,000	-	-	-	3,760	1,796	6,879	15,000	13,235	19,952	17,684
Bunker Hill Boys' Club Association of Charlestown,	8,000	-	-	-	-	6,388	100	8,000	10,488	8,990	8,865
Bunker Hill Monument Association, ¹	-	-	-	-	-	-	-	-	-	-	-
Cambridge and Somerville Hebrew Ladies Educational Institute, ¹	109,066	17,333	-	23,071	100,030	1,103	1,804	126,399	184,483	15,253	16,492
Cambridge Homes for Aged People,	-	-	-	70,693	152,078	5,743	5,933	311,029	361,261	111,427	101,563
Cambridge Hospital,	311,029	-	-	-	-	-	4,839	34,050	6,039	28,936	31,984
Cambridge School for Girls, Inc.,	34,050	-	-	-	-	-	1,500	45,500	1,500	9,348	8,524
Cambridge Social Union,	25,500	20,000	-	-	-	-	-	-	-	-	-
Cambridge Visiting Nursing Association,	15,500	-	-	-	9,470	2,049	449	15,500	12,568	14,607	16,267

⁴ Unknown.³ Occupied also by Quincy Women's Club.² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Cambridge Young Men's Christian Association.	\$250,000	\$15,000	-	-	-	\$13,300	\$863	\$15,000	\$523	\$265,000	\$29,686	\$35,651	\$35,582
Cambridge Young Women's Christian Association.	-	-	\$3,077	-	\$7,440	43,462	781	2,000	977	-	57,737	32,700	32,051
Cape Ann Scientific and Literary Association.	13,000	1,000	-	-	-	-	100	684	299	14,000	1,083	1,340	1,364
Carleton Home, Trustees of, . . .	2,500	4,500	-	-	-	13,671	19,553	500	97	7,000	33,821	1,919	1,362
Carmelite Convent of Boston, . . .	56,400	4,200	-	-	-	-	-	500	-	60,600	500	1,100	1,000
Carney Hospital,	258,200	1,000	-	-	-	-	6,000	-	5,500	259,200	11,500	108,646	108,223
Cathedral Church of St. Paul in the Diocese of Massachusetts, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Catholic Alumni Sodality of Boston, .	4,500	-	-	-	-	-	-	600	-	4,500	600	1,476	1,476
Catholic Literary Union, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Catholic Union of Boston,	32,000	-	-	-	-	-	248	3,500	1,844	32,000	5,592	8,014	8,966
Catholic Women's Club of Worcester,	12,600	-	-	-	-	-	-	1,000	-	12,600	1,000	1,265	1,195
Catholic Young Men's Lyceum, ² . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemetery of Mt. Auburn, Proprietors of the,	95,400	8,000	372,920	-	-	2,339,538	114,789	-	60,527	103,400	2,887,774	263,399	229,991
Channing Home,	35,000	-	4,500	-	47,455	88,885	-	1,000	3,132	35,000	144,972	13,109	11,080
Charitable Association of the Boston Fire Department.	-	-	-	-	61,850	44,000	19,416	-	-	-	125,266	5,535	5,762
Charity of Edward Hopkins, Trustees of the.	-	18,807	-	\$4,560	19,880	24,370	-	-	3,472	18,807	52,232	3,410	3,410

Abstract of Returns of Property, etc. — Continued.

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Colonel Timothy Bigelow Chapter Daughters of the American Revolution.	\$15,600	-	-	-	-	-	\$1,170	\$125	\$389	\$15,600	\$1,684	\$2,459	\$2,301
Columbus Day Nursery of Cambridge.	4,300	\$1,400	-	-	-	-	-	-	566	5,700	566	2,471	1,884
Columbus Day Nursery of South Boston.	6,500	-	-	-	-	-	-	-	-	6,500	-	2,876	2,941
Columbus Guild of Lynn.	11,000	-	-	-	-	-	5,456	1,733	-	11,000	6,189	3,324	8,129
Commandery of the State of Massachusetts, Military Order of the Loyal Legion of the United States.	-	-	-	-	1 \$1,500	\$18,774	-	60,000	4,680	-	84,954	6,448	5,755
Concord Antiquarian Society.	3,000	-	-	-	-	-	-	5,178	325	3,000	5,503	340	250
Concord Female Charitable Society.	-	-	-	-	-	-	2,750	-	422	-	3,172	1,055	633
Concord's Home for the Aged.	7,500	-	\$1,250	-	1,750	51,200	1,099	400	624	7,500	56,323	2,930	2,596
Congregation Agaduth Ashkenazino of Cambridge.	5,000	-	-	-	-	-	-	1,000	-	5,000	1,000	750	750
Congregation Beth El.	7,600	-	-	-	-	-	-	300	-	7,600	300	-	-
Congregation of the Sisters of St. Joseph of Boston.	150,550	-	-	-	-	-	-	5,000	900	150,550	5,900	31,264	29,341
Congregational Education Society.	-	1,000	210,000	\$20,770	9,790	262,021	5,414	350	6,385	1,000	514,930	98,559	95,215
Congregational Sunday School and Publishing Society.	-	25	-	1,200	9,227	90,173	1,915	257,609	26,841	25	386,965	825,694	815,814
Consumptives' Home, Trustees of.	-	-	-	-	-	-	-	-	-	-	-	-	-
Convalescent Home of the Children's Hospital.	117,423	-	-	-	73,978	165,030	-	5,000	14,319	117,423	258,327	47,361	34,035

Abstract of Returns of Property, etc. — Continued.

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Finnish Workmen's Association, Murtaia. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Finnish Workmen's Association of Boston.	\$4,200	-	-	-	\$5	-	\$10	\$1,202	\$109	\$4,200	\$1,326	\$4,429	\$4,321
Finnish Workmen's Association of Gardner.	13,000	\$5,000	-	-	1,425	-	-	2,468	797	18,000	4,690	1,297	1,213
Finnish Workmen's Association, Rockport.	5,500	-	-	-	365	-	-	1,069	72	5,500	1,506	722	683
Finnish Workmen's Association, "Velt" of Quincy.	7,500	-	-	-	10	-	-	200	740	7,500	950	7,705	6,302
Finnish Workmen's Association, Worcester. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Fitchburg Helping Hand Association.	68,800	-	-	-	-	-	-	1,500	5	68,800	1,505	12,946	12,941
Fitchburg Historical Society, . .	30,000	5,000	-	-	-	-	2,825	3,000	142	35,000	5,967	624	585
Fitchburg Home for Old Ladies, .	26,000	2,000	\$12,100	-	14,676	\$33,000	16,446	-	8,970	28,000	85,192	4,364	4,577
Fitchburg Union Aid Home for Children.	11,150	-	-	-	-	-	6,258	600	150	11,150	7,008	2,839	2,328
Fletcher Webster Post No. 13, G. A. R.,	17,000	-	-	-	-	-	100	325	362	17,000	787	612	835
Florence Crittenton Rescue League,	5,100	-	-	-	-	-	-	-	-	5,100	-	2,850	2,824
Forbes Library, Trustees of the, .	133,993	1,400	2 5,000	-	-	2 327,000	2 1,907	2 221,690	2 1,635	135,393	557,232	35,935	35,987
Forsyth Dental Infirmary for Children,	850,000	-	-	\$3,200	81,205	1,911,493	-	81,900	17,273	850,000	2,095,071	91,628	98,779
Framingham Hospital. ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Frances E. Willard Settlement, . .	79,000	-	-	-	-	27,222	304	4,000	269	79,000	31,795	36,219	30,086

Franciscan Monastery of St. Clare, .	58,100	8,800	-	-	-	-	1,000	-	-	66,900	1,000	-	-
Franklin Cemetery Association, .	2,500	-	-	-	-	-	-	2,946	2,531	2,500	27,646	2,531	1,436
Franklin County Agricultural Society, .	23,825	-	-	1,150	-	-	-	65	9,334	23,825	1,215	9,334	8,312
Franklin County Public Hospital, .	82,000	-	12,460	2,200	741	-	14,847	836	31,841	82,000	45,084	31,841	32,228
Franklin Library Association, .	-	-	-	-	2,000	1,500	-	298	1,204	-	11,798	1,204	1,266
Franklin Square House, .	510,022	-	-	-	500	29,110	3,370	25,377	221,976	510,022	122,845	221,976	219,934
Franklin Typographical Society, .	7,500	15,000	2,000	-	-	-	19,584	4,147	9,051	22,500	28,231	9,051	8,276
Frederick E. Weber Charities Corporation, .	-	-	16,898	-	77,450	260,440	-	47,868	20,500	-	402,656	20,500	10,693
Free Hospital for Women, .	150,000	-	-	-	2 57,213	2 486,160	-	9,987	179,257	150,000	563,360	179,257	171,421
Friday Club of Yarmouth, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-	-
Friends' Academy, New Bedford, .	23,450	-	-	-	-	7,600	1,725	634	685	23,450	9,959	685	551
Gardner Home for Elderly People, .	10,000	500	13,600	2,235	34,095	9,840	12,879	744	4,056	10,500	73,393	4,056	2,581
Gate of Heaven School Association, .	31,400	-	-	-	-	-	-	-	14,482	31,400	1,000	14,482	14,482
Gen. Lander Building Association, .	25,700	19,800	-	-	-	-	-	-	981	45,500	-	981	981
George H. Ward Post 10, G. A. R., .	20,000	-	-	-	-	-	2,000	-	1,947	20,000	2,500	1,947	2,056
German Aid Society of Boston, .	-	-	14,900	-	-	13,582	7,271	1,379	2,677	-	37,132	2,677	2,256
German General School Association, .	4,800	-	2 1,000	-	-	-	2 69	2 306	1,717	4,800	1,955	1,717	1,411
German Ruth Society of Lawrence, Mass., .	10,000	-	2 1,000	-	-	-	2 2,091	2 281	3,257	10,000	4,422	3,257	2,057
Gilbert Home for Aged and Indigent Persons, .	9,000	-	500	-	500	75,747	5,730	6,913	3,714	9,000	89,390	3,714	3,865
Girls' Club Association of Malden, Inc., .	8,000	-	-	-	-	-	2	114	4,876	8,000	1,116	4,876	4,857
Gloucester Fishermen's Institute, .	12,000	8,000	-	-	-	35,500	2,099	1,072	8,181	20,000	39,671	8,181	7,109

¹ No return.² Par value.

Abstract of Returns of Property, etc. — Continued.

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Gloucester Lyceum and Sawyer Free Library.	\$25,000				\$936	\$33,101	\$324	\$16,500	\$3,909	\$25,000	\$55,270	\$6,206	\$6,143
Golden Cross Society,	4,500							350		4,500	350	510	460
Good Citizenship Association, . .	1,500						1,523	1,600	1,932	1,500	2,055	1,248	1,081
Good Shepherd Association of Springfield.	96,000							3,000	156	96,000	3,156	52,001	51,845
Good Will, Inc.,	9,100							1,200	344	9,100	1,544	9,059	8,594
Gov. John A. Andrew Home Association.	29,000							100	94	9,000	194	5,659	5,565
Grammar School in the Easterly Part of the Town of Roxbury, Trustees of													
Grand Lodge of Masons; Master, Warden and Members of.	115,460							5,000		115,460	5,000		
Greek Orthodox Community of Lowell, Mass.	60,200							1,100	1,800	60,200	2,900	2,900	2,900
Greendale Village Improvement Society.	6,500						12,579	1,500	128	6,500	3,107	626	597
Greenfield Library Association, . .	10,000					13,200	235	7,500	879	10,000	21,814	823	850
Grey Nun's Home, ³													
Guild of Boston Artists,	10,000	\$15,000					5,000	50	4,086	25,000	9,136	12,304	7,273
Guild of St. Agnes of Worcester, .	29,400							5,000		29,400	5,000	23,064	22,673
Guild of St. Elizabeth,	8,000						517	500	1,187	8,000	2,204	3,598	3,017
Hale Hospital,	150,335		\$10,000	\$3,160	9,555	55,000	4,661	19,635	10,059	150,335	112,070	58,679	54,103

Abstract of Returns of Property, etc. — Continued.

[illegible]

Holy Name Catholic Association,	62,500	4,000	-	-	-	-	3,500	900	66,500	4,400	29,586	29,584
Holy Trinity Catholic School and Society, Boston.	65,600	1,000	-	-	-	-	-	-	66,600	3,400	8,021	8,021
Holyhood Cemetery Association,	-	-	5,000	-	-	238,443	45,443	16,831	-	307,717	-	-
Home Association for Aged Colored People.	2,500	-	-	-	-	-	351	800	2,500	1,151	-	-
Home for Aged Colored Women,	20,000	-	8,000	-	5,965	142,582	10,000	1,025	20,000	169,072	9,939	9,446
Home for Aged Couples, Boston, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Home for Aged Men, Boston,	92,458	121,500	101,925	-	139,575	320,310	19,877	20,020	213,958	611,707	41,069	42,742
Home for Aged Men and Women in Framingham, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Home for Aged Men in Worcester,	19,900	-	8,900	-	25,806	126,944	28,160	638	19,900	190,448	27,367	6,189
Home for Aged Women, Boston,	200,612	32,904	49,800	7,233	208,762	602,862	2,300	74,146	233,576	952,724	54,497	53,716
Home for Aged Women in the City of Worcester, Trustees of the.	70,000	-	55,659	23,250	21,725	100,016	3,333	4,985	70,000	215,968	18,744	18,287
Home for Destitute Catholic Children,	140,000	14,600	2,050	-	4,250	117,135	13,044	4,095	154,600	140,574	40,837	26,409
Home for Jewish Children,	96,000	-	-	-	-	-	-	7,000	96,000	8,760	33,755	33,618
Hospital Cottages for Children,	76,800	-	21,000	-	59,827	245,750	32,107	5,000	76,800	374,807	40,400	36,544
House of Mercy,	175,000	-	13,800	14,100	60,805	202,420	19,181	40,000	175,000	361,310	76,688	71,106
House of the Angel Guardian, Trustees of the.	276,400	69,076	-	-	-	48,000	-	-	345,476	48,000	69,719	72,849
House of the Good Samaritan,	300,000	1,700	5,500	-	50,000	297,000	-	10,000	301,700	364,833	41,406	40,199
House of the Good Shepherd,	405,000	-	-	-	-	-	-	30,200	405,000	48,127	93,706	75,779
Howard Benevolent Society,	-	2,500	44,275	8,490	62,972	154,565	-	-	2,500	280,769	23,874	22,034
Howard Funds in West Bridgewater, Trustees of the.	89,150	8,690	16,200	-	-	127,399	15,044	936	97,840	160,579	6,414	7,147
Howland Fund for Aged Women, Trustees of the.	-	-	-	-	7,721	40,200	814	-	-	50,520	2,179	2,096

¹ No return.² Par value.³ Includes legacies.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Hunt Asylum for Destitute Children,	-	-	\$2,900	-	\$7,500	-	\$20,733	-	\$628	-	\$31,761	\$1,950	\$1,444
Hutchinson Home Corporation for Aged Women.	\$8,400	\$6,600	19,500	-	-	13,000	12,617	\$100	1,918	\$15,000	37,135	3,505	3,002
Huntington Institute for Orphan Children.	-	-	13,000	-	64,910	153,605	-	-	9,573	-	241,088	13,303	14,224
Immaculate Conception Educational Association (Newburyport).	64,000	-	-	-	-	-	-	29,000	351	64,000	29,351	41,677	41,372
Immaculate Conception Parish School Association, Fitchburg.	12,900	-	-	-	-	-	-	500	-	12,900	500	2,717	2,717
Immaculate Conception Parish Schools of Indian Orchard.	40,000	-	-	-	-	-	-	1,000	-	40,000	1,000	3,288	3,288
Immaculate Conception Parochial School, Trustees of, Malden.	125,000	20,000	-	-	-	-	-	5,000	-	145,000	5,000	16,365	16,365
Immaculate Conception Society,	80,000	-	-	-	-	-	-	25,000	910	80,000	25,910	18,617	15,981
Immigrants' Home,	35,175	-	-	-	-	-	-	2,000	106	35,175	2,106	6,007	5,991
Industrial Aid Society,	-	-	18,150	-	16,250	150,700	-	-	305	-	65,405	4,859	4,476
Industrial School for Crippled and Deafened Children.	194,500	-	-	-	41,636	441,995	-	5,000	14,922	194,500	503,553	56,006	54,647
Industrial School for Girls,	19,400	-	-	\$6,295	63,567	56,650	-	1,200	774	19,400	128,486	8,781	8,639
Infants Hospital,	217,000	-	15,000	-	38,515	83,200	-	25,000	10,109	217,000	171,824	38,357	36,946
Ingleside Corporation,	5,000	3,500	-	-	9,671	-	11,626	-	-	8,500	21,297	7,902	6,140
Institution of the Little Sisters of the Poor.	168,000	-	-	-	-	-	-	5,000	3,336	168,000	8,336	37,305	39,254

	11,724	3,000	58,083	215,181	-	2,396	15,000	4,461	11,724	281,325	67,942	75,227
Instructive District Nursing Association.	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Library Association of Boston.	-	-	-	18,640	-	-	15,000	3,018	-	39,054	12,280	10,347
International Medical Missionary Society.	-	-	-	1,000	-	1,000	-	-	10,800	2,000	2,225	2,325
International Young Men's Christian Association College.	404,200	137,500	115,000	180,500	-	12,094	147,558	11,829	404,200	184,481	131,469	83,980
Isabella Stewart Gardner Museum in the Fenway, Inc.	-	-	-	-	-	-	1,000,000	-	-	1,000,000	1,500	1,500
Italian Catholic Cemetery Association, ²	-	-	-	-	-	-	-	-	-	-	-	-
Jafna College Funds, Trustees of,	-	-	205,874	69,205	-	1,239	-	10,673	-	286,991	14,581	9,335
Jamaica Plain Dispensary,	-	-	7,463	8,932	-	-	-	783	3,819	18,344	971	864
Jamaica Plain Neighborhood House Association.	4,645	-	-	6,520	-	622	400	325	4,645	7,867	3,357	3,141
James Arnold Fund, Trustees of the,	-	1,200	35,220	84,180	-	110	-	2,121	-	122,831	3,980	3,764
James W. Hale Fund, Trustees of the,	-	34,230	-	-	-	-	-	1,432	-	35,662	1,722	1,306
John Greenleaf Whittier Homestead, Trustees of the,	2,325	-	-	-	-	7,528	1,000	2,050	2,325	10,578	312	353
John Howard Industrial Home,	20,500	-	18,814	17,471	-	723	2,250	3,258	20,500	42,516	32,104	27,452
Jordan Hospital,	125,000	4,700	98,980	41,862	6,125	20	8,621	3,583	125,000	163,891	26,465	29,632
Kirkside, Inc.,	12,000	-	-	-	-	-	-	-	12,000	-	-	-
Knights of Columbus Religious, Educational, Charitable and Benevolent Association of Worcester.	3118,500	-	-	-	-	-	9,744	508	118,500	10,252	25,499	26,174
Ladies' City Mission Society in New Bedford.	36,000	-	900	16,860	5,500	19,580	1,200	1,795	37,000	45,835	14,300	12,505
Ladies' Gmeloc Chasodem Association.	2,400	-	-	-	-	381	-	-	2,400	381	215	177
Ladies' Howard Society of Nantucket, ²	-	-	-	-	-	-	-	-	-	-	-	-
Ladies' Union Charitable Society (Lawrence).	193,500	129,290	1,900	64,088	300	29,473	40,000	4,342	263,046	169,393	88,556	79,099

¹ Par value.² No return.³ Part rented.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Libraries and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Lanesville Finnish Workmen's Association.	\$6,900	-	-	-	-	-	\$2,457	-	\$6,900	\$2,457	\$2,265	\$2,229
Lathrop Home for Aged and Invalid Women in Northampton.	4,000	-	-	-	\$43,340	\$14,754	300	\$1,159	4,000	59,553	3,479	2,630
Laurel Hill Association of Stockbridge.	-	\$3,000	-	\$5,050	15,300	611	-	1,161	3,000	22,122	3,268	3,471
Lawrence City Mission.	8,500	-	-	-	-	2,000	100	65	8,500	2,165	-	-
Lawrence Home for Aged People.	159,000	3,600	-	3,900	47,533	18,031	2,000	2,048	102,000	139,112	9,202	7,993
Lawrence Lodge, No. 440, Loyal Order of Moose.	-	25,000	-	-	-	-	-	1,963	25,000	1,963	1,210	400
Lawrence Young Men's Christian Association.	162,734	-	-	1,001	1,420	3,081	16,964	48	162,734	22,514	28,573	28,524
Lawrence Young Women's Christian Association.	28,030	7,000	-	-	1,000	8,075	4,182	178	35,030	13,435	27,351	26,674
L'Ecole Notre Dame du St. Rosaire de Gardner.	31,500	-	-	-	-	-	3,100	-	31,500	3,100	-	4,465
Leland Home for Aged Women.	21,000	-	1 \$150	-	147,000	12,741	12,000	1,655	21,000	64,146	3,547	3,106
Leominster Home for Old Ladies.	10,245	7,055	3,500	-	22,500	12,259	-	2,030	17,300	88,939	4,086	2,831
Levi Heywood Memorial Library Association.	30,000	-	-	-	23,421	1,836	12,377	78	30,000	57,810	7,556	7,963
Lilly Library Association.	15,000	-	-	20,098	-	-	5,000	38	15,000	5,038	1,238	1,043
Lincoln House Association.	-	-	-	-	-	-	-	-	-	-	-	-
Linwood Cemetery, Proprietors of.	-	-	-	-	25,239	18,073	-	605	-	43,917	13,357	10,904
Little Franciscan Sisters of Mary.	84,977	3,500	-	-	-	-	6,020	2,379	88,477	8,399	36,307	33,928

					910					182				40	104
Longfellow Memorial Association,	-	-	-	-	-	-	-	-	-	-	-	1,092	-	40	104
L'Orphelinat Franco-Américain,	97,200	3,500	-	-	-	-	-	-	-	3,000	100,700	13,000	-	23,314	22,503
Louisa May Alcott Memorial Association,	3,500	-	-	-	-	-	1,020	-	-	709	3,500	1,879	-	1,167	952
Lowell Art Association,	9,250	-	-	-	-	-	-	-	-	346	9,250	846	-	725	512
Lowell Boys' Club,	19,650	-	-	-	-	-	-	-	-	8,450	19,650	9,210	-	27,282	18,753
Lowell Corporation Hospital,	81,800	-	-	-	-	-	-	-	-	364	81,800	5,364	-	50,582	50,188
Lowell Day Nursery Association,	9,150	-	-	-	-	-	1,12,356	-	-	17,732	9,150	84,288	-	27,251	11,670
Lowell General Hospital,	117,250	-	-	-	-	-	111,212	-	-	28,854	117,250	398,060	-	76,882	43,630
Lowell Textile School, Trustees of the,	413,820	-	-	-	-	-	5,015	-	-	15,814	413,820	320,808	-	81,830	86,657
Lowell Young Men's Christian Association,	260,000	6,100	-	-	-	-	3,552	-	-	-	266,100	33,340	-	53,395	38,256
Lutheran Orphan's Home, ²	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Historical Society,	15,846	-	-	-	-	-	122	-	-	1,061	15,846	3,683	-	4,659	3,820
Lynn Home for Aged Men,	7,873	5,550	-	-	-	-	8,917	-	-	382	13,423	95,645	-	8,123	7,983
Lynn Home for Aged Women,	20,000	4,100	-	-	-	-	1,218	-	-	1,553	24,100	150,296	-	12,659	6,987
Lynn Home for Young Women,	34,746	-	-	-	-	-	701	-	-	1,120	34,746	46,701	-	12,351	12,199
Lynn Hospital,	311,383	6,350	13,500	2,530	-	-	1,964	-	-	13,207	317,733	223,865	-	54,933	57,375
Macabees, The,	4,000	-	-	-	-	-	-	-	-	100	4,000	600	-	700	1,600
MacDuffee School for Girls, Inc.,	36,000	-	-	-	-	-	-	-	-	2,065	36,000	4,065	-	36,631	37,694
Magnolia Library Association,	37,500	-	-	-	-	-	-	-	-	1,564	7,500	3,704	-	1,318	868
Major How G. A. R. Association,	15,350	-	-	-	-	-	22	-	-	36	15,350	58	-	1,776	1,718
Malden Boys' Industrial Club,	-	3,600	-	-	-	-	-	-	-	160	3,600	960	-	839	928

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Abstract of Returns of Property, etc. — Continued.

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Malden Home for Aged Persons,	\$44,000	\$8,000	-	-	-	\$58,065	\$3,650	-	\$306	\$32,000	\$65,021	\$24,217	\$24,534
Malden Hospital,	101,650	800	\$64,150	-	\$36,200	209,842	500	\$15,000	4,488	102,450	330,180	48,683	48,472
Malden Industrial Aid Society,	25,500	-	-	-	-	38,712	6,044	-	748	25,500	45,504	5,774	5,413
Malden Public Library,	244,964	3,600	-	-	-	342,000	7,037	72,350	-	248,564	421,387	37,308	32,491
Malden Young Men's Christian Association,	1103,500	-	-	-	27,880	25,000	27,304	25,000	222	103,500	25,496	17,864	17,787
Manomet Village Club, Inc.,	200	-	-	-	-	1,636	-	-	216	200	1,852	-	-
Marblehead Catholic Club,	3,400	-	-	-	-	-	-	1,000	-	3,400	1,000	325	325
Marblehead Historical Society,	6,750	-	-	-	-	-	-	1,500	10	6,750	1,510	1,927	1,661
Marine Society at Newburyport in New England,	-	-	-	-	-	-	-	-	205	-	205	-	152
Marine Society at Salem in New England,	-	27,000	-	\$3,800	12,065	43,000	2,770	1,200	984	27,000	63,819	6,478	6,382
Marist Fathers of Boston,	77,400	3,200	-	-	-	-	-	1,500	-	80,600	1,500	-	-
Marshfield Agricultural and Horticultural Society,	14,500	-	-	-	-	-	-	500	-	14,500	500	8,865	13,724
Martha's Vineyard Chapter D. A. R. Historical Society,	1,500	-	-	-	-	-	-	4,000	71	1,500	4,071	151	79
Masonic Education and Charity Trust, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Agricultural College,	1,070,259	-	-	-	-	-	-	500,160	68,175	1,070,259	568,335	683,066	681,834
Massachusetts Association for Promoting the Interests of the Adult Blind,	30,600	-	-	-	-	5,500	-	1,500	3,997	30,600	10,997	5,918	10,651

	3,500	-	-	-	-	1,088	1,000	271	3,500	2,359	1,764	1,425
Massachusetts Association of Women Workers Corporation.	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Babies Hospital, ³	-	-	-	-	-	2,100	-	2,571	-	266,921	27,350	27,742
Massachusetts Baptist Charitable Society.	-	-	-	-	2,325	-	-	-	-	-	-	-
Massachusetts Baptist Missionary Society. ³	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Bible Society, . .	30,700	61,300	11,700	60,170	85,452	396	10,000	11,110	92,000	334,432	52,252	51,990
Massachusetts Branch of the International Order of the King's Daughters and Sons.	4,500	-	-	-	-	-	500	277	4,500	1,173	3,763	3,486
Massachusetts Charitable Eye and Ear Infirmary.	563,340	-	-	-	142,365	388,320	40,000	30,409	563,340	601,094	148,745	147,608
Massachusetts Charitable Fire Society, ³	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Charitable Mechanic Association.	176,000	352,000	-	-	2,100	-	2,166	-	528,000	10,166	7,559	14,513
Massachusetts Charitable Society, .	-	-	-	-	42,245	114,590	-	1,961	-	158,796	7,463	3,797
Massachusetts College of Osteopathy.	90,000	-	-	-	-	-	9,000	1,000	90,000	10,000	18,000	15,500
Massachusetts College of Pharmacy, .	109,556	-	-	-	-	-	2,37,633	2,380,037	169,556	642,504	52,415	43,229
Massachusetts Congregational Charitable Society.	-	-	-	21,500	99,645	129,805	47,244	13,121	-	311,315	14,009	13,456
Massachusetts General Hospital, .	2,754,050	4,083,850	75,354	61,560	413,286	-	160,000	127,646	6,837,900	862,846	882,323	1,074,142
Massachusetts Historical Society, .	196,000	-	-	49,950	126,757	358,573	1,480	3,558	196,000	540,318	32,200	28,859
Massachusetts Home for Intemperate Women.	48,100	-	-	-	-	-	-	10,921	48,100	10,921	23,474	23,038
Massachusetts Home Missionary Society.	-	22,502	20,950	7,780	59,835	200,352	500	5,731	22,502	303,924	98,139	95,056
Massachusetts Homoeopathic Hospital, .	747,529	203,794	171,250	-	193,252	1,032,460	-	27,142	951,323	1,424,104	311,567	354,868
Massachusetts Homoeopathic Medical Society.	-	-	-	-	-	-	3,535	786	-	4,321	1,315	1,261
Massachusetts Horticultural Society, .	425,000	9,400	-	-	42,640	235,210	50,000	17,032	424,400	344,882	22,904	22,368
Massachusetts Institute of Technology, .	8,986,031	530,332	336,500	-	237,886	4,511,114	727,000	704,317	9,516,363	6,566,817	691,000	661,000

³ No return.² Par value.¹ Part rented.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Massachusetts Institute of Technology.	-	-	-	-	-	-	-	-	-	-	-	-	-
Women's Association. ¹	-	-	-	-	2 \$3,300	2 \$62,560	2 \$1,000	-	2 \$1,758	-	\$68,558	\$4,811	\$4,009
Massachusetts Medical Benevolent Society.	-	-	-	-	-	52,617	1,913	\$7,833	4,135	\$114,000	103,498	13,130	12,976
Massachusetts New Church Union.	3 \$114,000	-	\$27,500	-	12,416	12,808	-	-	-	-	25,224	2,917	2,636
Massachusetts Prison Association.	-	-	-	-	-	53,800	-	-	1,308	911,587	55,108	321,057	320,870
Massachusetts School for the Feeble-Minded.	911,587	-	-	-	-	69,100	569	-	1,916	-	76,940	4,639	1,826
Massachusetts Society for Aiding Discharged Convicts.	-	-	-	-	5,355	185,332	63,237	1,500	37,815	254,000	542,566	191,528	117,064
Massachusetts Society for the Prevention of Cruelty to Animals.	250,000	\$4,000	27,425	-	227,257	-	-	-	-	-	-	-	-
Massachusetts Society for the Prevention of Cruelty to Children. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Temperance Society. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Women's Hospital. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Maynard Finnish Temperance Society. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Medford Historical Society.	4,129	-	-	-	-	-	-	-	-	4,129	-	2,880	2,767
Medford Home for Aged Men and Women.	15,300	-	-	-	-	-	286	300	726	15,300	1,312	3,152	2,992
Memorial Hall. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Memorial Home for the Blind.	9,500	-	-	-	2,050	21,130	2,434	500	2,374	9,500	28,488	10,056	4,015
Memorial Hospital.	392,772	-	50,900	-	-	531,485	-	25,411	-	392,772	607,796	95,805	103,964

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
North Bennett Street Industrial School,	\$90,500	\$8,000	\$1,450	-	\$3,370	\$4,855	\$938	\$8,430	\$6,497	\$98,500	\$25,540	\$39,547	\$36,366
North End Guild of New Bedford,	-	-	-	\$6,850	-	4,338	1,154	2,000	12	-	14,354	1,829	1,816
North End Hebrew Free School,	1,325	700	-	-	-	-	-	150	-	2,025	150	900	900
North Shore Babies' Hospital,	12,000	-	-	-	-	297	12,466	1,500	1,681	12,000	15,044	9,305	7,064
North Worcester Aid Society,	1,500	-	-	-	-	-	-	300	-	1,500	300	271	175
Northfield Schools,	1,914,235	91,485	6,650	550	281,588	945,705	800	231,094	68,714	2,005,720	1,535,101	371,581	370,396
Norwood Civic Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Notre Dame Academy,	395,000	-	-	-	-	-	-	14,400	-	395,000	14,400	53,544	52,085
Notre Dame Normal Institute,	56,000	-	-	-	-	-	-	1,000	900	56,000	1,900	15,025	14,275
Notre Dame of Seven Dolores Parochial School,	40,000	20,000	-	-	-	-	-	2,000	-	60,000	2,000	4,082	4,082
Notre Dame Training School,	45,000	-	-	-	-	-	-	5,000	-	45,000	5,000	19,773	18,698
Oak Grove Cemetery, Proprietors of,	-	-	-	-	5,773	24,007	7,098	150	832	-	37,860	3,893	4,233
Odd Fellow's Home of Massachusetts,	150,000	-	2,950	-	500	67,825	47,438	10,000	22,335	150,000	151,048	35,563	37,287
Old Concord Chapter of the Daughters of the American Revolution,	3,650	-	-	-	-	-	80	-	30	3,650	110	426	460
Old Dartmouth Historical Society,	54,300	1	-	2,912	-	1,350	4,889	-	42	54,301	9,193	2,201	2,214
Old Ladies' Home (Lowell),	50,000	-	2,450	2,960	241,543	260,250	210,138	21,000	-	50,000	114,386	8,309	8,731

Old Ladies' Home Association (Haverhill).	16,175	2,725	—	3,900	93,182	—	23,612	4,000	4,351	18,900	129,045	10,783	8,801
Old South Association in Boston.	1,629,900	—	—	—	15,066	4,700	12,000	3,000	4,979	1,629,900	39,745	11,842	10,804
Old South Historical Society.	—	—	—	—	—	—	—	675	276	—	951	841	564
Oliver Ditson Society for the Relief of Needy Musicians.	—	—	34,000	—	—	—	—	—	407	—	34,467	1,551	1,462
Onset Harvest Moon Society.	1,650	—	—	—	—	—	—	500	55	1,650	555	270	133
Order of St. Anne. ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Our Lady of Mt. Carmel School Association.	25,000	—	—	—	—	—	—	3,000	—	25,000	3,000	—	3,807
Oxford Agricultural Society. ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Parochial School Association of Our Lady (Newton).	135,000	—	—	—	—	—	—	15,000	—	135,000	15,000	9,931	9,931
Particular Council Society of St. Vincent de Paul of the City of Boston. ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Paul Revere Memorial Association.	11,000	—	—	—	—	—	—	2,000	19	11,000	2,019	1,080	1,708
Peabody Museum of Salem.	101,200	106,700	—	—	34,560	114,670	1,000	20,000	4,032	207,900	174,262	19,530	17,777
People's Institute of Northampton.	61,821	2,000	—	—	—	—	31,180	3,225	1,288	63,821	35,693	10,817	10,196
Perkins Institution and Massachusetts School for the Blind. ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Permanent Peace Fund, Trustees of the.	—	82,800	2,500	—	5,110	15,325	2,226	—	2,855	82,800	28,016	6,182	6,182
Peter Bent Brigham Hospital.	1,637,374	2,690,400	179,591	3,000	376,083	1,109,377	—	152,399	272,746	4,327,774	2,093,396	318,082	296,554
Phillips Academy, Trustees of.	751,300	111,150	* 33,525	* 3,500	* 456,100	—	* 4,445	70,200	* 2,157	862,450	569,927	247,215	250,859
Pickett Fund.	1,500	—	—	3,105	—	3,000	2,521	—	—	1,500	8,626	431	431
Pilgrim Society.	134,675	1,375	—	—	—	—	3,985	—	2,026	136,650	6,011	5,005	3,432
Pine Grove Cemetery, Proprietors of.	2,800	—	—	—	2,000	53,050	2,544	—	361	2,800	57,955	4,867	4,234
Pittsfield Anti-Tuberculosis Association.	56,175	—	—	—	100,112	4,000	1,902	—	—	56,175	106,014	34,794	33,392

² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Libraries and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Pittsfield Young Men's Christian Association.	\$209,526	\$24,950	\$5,800	-	\$56,316	\$8,279	-	\$15,200	\$2,473	\$234,476	\$69,068	\$59,089	\$57,748
Playground and Social Service League.	-	-	-	-	-	-	-	-	258	-	258	441	461
Plummer Farm School of Reform for Boys.	15,000	-	-	-	135,254	184,869	1824,639	-	12,943	15,000	147,705	10,504	9,580
Plymouth Fragment Society.	-	-	-	18300	1500	112,500	111,021	-	108	-	24,420	803	902
Plymouth Public Library.	24,925	-	-	982	600	6,850	4,495	-	188	24,925	13,115	3,382	4,088
Pocumtuck Valley Memorial Association.	16,100	2,800	-	-	-	7,835	2,959	-	-	18,900	10,794	1,667	961
Portuguese Beneficent Association of St. Peters, Inc. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Post No. 68, G. A. R. Corporation.	4,500	-	-	-	-	-	407	2,000	123	4,500	2,530	1,324	1,203
Pratt Free School.	4,000	2,000	-	-	10,700	28,706	-	500	1,246	6,000	41,152	2,140	2,078
Prospect Union Association.	40,400	9,000	-	-	4,993	11,520	-	200	-	49,400	16,713	-	-
Protector of Mary Immaculate.	125,800	-	-	-	-	-	5,800	5,100	-	125,800	10,900	25,565	19,667
Public Reservations, Trustees of.	85,000	-	-	-	-	20,437	-	-	4,095	85,000	24,532	1,302	643
Putnam Free School.	-	-	700	4,655	-	96,056	1,980	-	1,110	-	104,501	5,005	3,923
Quincy Women's Club.	-	-	-	-	-	-	2,671	300	1,069	-	4,040	5,864	4,795
Quinsigamond's Val Lodge No. 1, I. O. G. T.	4,500	-	-	-	-	-	-	500	-	4,500	500	597	462
Radcliffe College.	1,073,500	152,000	25,400	5,205	867,945	858,920	1,357	75,000	90,296	1,225,500	1,924,123	200,956	193,557

Abstract of Returns of Property, etc. — Continued.

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Sacred Heart School Corporation of Brockton.	\$3,450	-	-	-	-	-	-	\$2,000	-	\$3,450	\$2,000	\$960	12,429
Sacred Heart Society of Springfield.	152,700	\$15,000	-	-	-	-	-	6,000	-	167,700	6,000	30,522	30,522
Sacred Heart Temperance Association.	-	1,000	-	-	-	-	-	-	\$966	1,000	966	650	30
Sailors Snug Harbor of Boston.	40,000	2,000	\$4,400	-	\$41,983	\$231,005	\$5,000	-	4,593	42,000	286,981	14,453	11,901
St. Aloysius Parochial School.	22,500	-	-	-	-	-	-	1,400	-	22,500	1,400	1,142	2,859
St. Alphonsus Catholic Total Abstinence and Benevolent Society.	29,000	-	-	-	-	-	-	2,000	757	20,000	2,757	5,658	4,901
St. Anne Educational Institute.	4,200	-	-	-	-	-	-	-	-	4,200	-	700	700
St. Anne's Educational and Religious Association.	38,000	-	-	-	-	-	-	1,300	-	38,000	1,300	-	-
St. Anne's French Canadian Orphanage.	69,000	-	-	-	-	-	-	5,000	762	69,000	5,762	26,062	26,386
St. Anne's School, Lawrence.	96,050	6,000	-	-	-	-	-	6,000	-	102,050	6,000	5,900	10,300
St. Anne's School of Manchaug.	25,150	300	-	-	-	-	3,000	1,100	500	25,450	4,600	3,400	2,840
St. Anne's Schools of Webster.	63,600	51,500	-	-	-	-	-	4,000	-	115,100	4,000	6,000	6,000
St. Ann's School Corporation.	88,000	-	-	-	-	-	-	1,000	-	88,000	1,000	-	46,307
St. Anthony's School of Worcester.	45,575	15,225	-	-	-	-	-	400	-	60,800	400	-	-
St. Augustine's Catholic Total Abstinence and Benevolent Society, Inc.	3,000	500	-	-	-	-	-	-	-	3,500	-	221	184
St. Augustine's School Corporation.	94,900	-	-	-	-	-	-	1,500	-	94,900	1,500	11,377	11,377

St. Bernard's Parish School Association.	60,500	-	-	-	-	-	5,000	-	60,500	5,000	8,313	8,313
St. Charles School Corporation,	171,124	-	-	-	-	-	8,053	-	171,124	8,053	1,080	61,668
St. Chretienne Educational Institute, Inc.	60,000	-	-	-	-	-	3,000	-	60,000	3,000	-	-
St. Columbkille's Parochial School,	85,000	-	-	-	-	-	7,500	-	85,000	7,500	279	11,634
St. Elizabeth's Hospital of Boston,	429,000	2,900	-	-	-	109,653	5,063	13,507	431,900	173,223	173,984	180,677
St. Eulalia's School Corporation,	78,000	-	-	-	-	-	4,500	-	78,000	4,500	6,937	6,937
St. Francis de Sales School Corporation.	100,000	-	-	-	-	-	4,000	-	100,000	4,000	4,013	13,885
St. James Educational Association,	205,925	2,375	-	-	-	-	18,000	-	208,300	18,000	12,422	12,422
St. James Educational Institute,	75,000	-	-	-	-	-	600	-	75,000	600	7,755	7,755
St. James School Association, ²	-	-	-	-	-	-	-	-	-	-	-	-
St. Jean Baptiste School,	53,368	-	-	-	-	-	-	-	53,368	-	-	-
St. Jean De Baptiste Educational Institute.	12,000	-	-	-	-	-	150	-	12,000	150	-	-
St. John's Educational Association of Fitchburg, Mass.	20,000	900	-	-	-	-	725	-	20,900	725	2,432	2,432
St. John's Hospital,	73,000	-	-	-	-	-	7,000	3,585	73,000	13,085	35,472	28,697
St. John's Institutional Activities,	21,500	-	-	-	-	-	-	674	21,500	3,174	3,621	4,015
St. John's Literary Institute,	27,400	16,100	-	-	-	-	500	300	43,500	3,300	-	-
St. John's Parish Home for Working Girls. ²	-	-	-	-	-	-	-	-	-	-	-	-
St. John's Schools of Worcester,	111,200	74,500	-	-	-	-	2,300	-	185,700	2,300	25,423	22,992
St. Joseph's Catholic Total Abstinence Society of Waltham. ²	-	-	-	-	-	-	-	-	-	-	-	-
St. Joseph's Educational Association of Fitchburg.	56,050	-	-	-	-	-	2,000	-	56,050	2,000	400	400
St. Joseph's Educational Association of Pittsfield.	158,050	-	-	-	-	-	5,000	-	158,050	5,000	10,367	10,367

¹ Deficit paid by church.² No return.

Abstract of Returns of Property, etc. — Continued.

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St. Joseph's Educational Institute of Lynn.	\$90,000	\$17,000						\$5,000		\$107,000	\$5,000	\$7,563	\$7,563
St. Joseph's Educational Institute of Salem.	38,300									38,300			
St. Joseph's Home.													
St. Joseph's Hospital.													
St. Joseph's Institute, Trustees of.	95,000							3,000		95,000	3,000		
St. Joseph's Parochial School Society, Waltham.	85,000							6,000		85,000	6,000	23,185	23,185
St. Joseph's School, Somerville.	122,800							26,150		122,800	26,150	18,359	18,359
St. Joseph's School Association of Haverhill.	69,850	2,650						2,600		72,500	2,600		
St. Joseph's School Association of Springfield, Mass.	45,375	6,650	\$25,000					1,500		52,025	26,500	15,385	15,385
St. Joseph's School of Worcester.	70,000	6,000						2,200		76,000	2,200	15,178	15,178
St. Joseph's Schools of Webster.	15,700							2,000		15,700	2,000	2,000	2,000
St. Joseph's Temperance Association of Lynn.	10,000							1,500		10,000	1,500	1,676	1,654
St. Louis de Gonzague School.	5,000							3,000		5,000	3,000	400	700
St. Louis Parochial Schools of Lowell.	63,500	5,800	3,000					5,200		69,300	8,200	4,340	4,340
St. Louis Schools of Webster.	19,200							2,500		19,200	2,500	2,400	2,400
St. Luke's Home for Convalescents.	27,819		4,800	\$1,164	\$12,876	\$127,924	\$2,276		\$13,729	27,819	162,769	13,195	13,160

St. Luke's Hospital of New Bedford,	491,879	-	21,018	38,184	358,804	-	9,472	14,305	491,879	441,873	88,924	90,734
St. Margaret's School Corporation, .	143,400	-	-	-	-	-	7,000	-	143,400	7,000	9,225	9,225
St. Mark's School, Trustees of, .	300,000	5,000	-	23,500	80,000	107	5,000	1,979	305,000	110,586	129,100	127,122
St. Mary of the Assumption School Corporation, ¹	-	-	-	-	-	-	-	-	-	-	-	-
St. Mary's Catholic Total Abstinence and Mutual Relief Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-
St. Mary's Catholic Total Abstinence Society,	17,166	-	-	-	-	-	1,200	325	17,166	1,525	2,535	2,641
St. Mary's Cemetery, . . .	2,800	-	-	-	-	850	-	-	2,800	850	1,225	1,600
St. Mary's Educational Association, .	88,652	-	-	-	-	-	6,000	-	88,652	6,000	5,118	2 13,117
St. Mary's Educational Institute, .	42,000	-	-	-	-	-	800	-	42,000	800	-	10,856
St. Mary's Infant Asylum and Lying-in Hospital,	127,800	-	-	-	-	-	2,000	5,800	127,800	7,800	65,000	63,000
St. Mary's Parochial School, Cambridgeport,	298,100	10,200	-	-	-	-	5,000	-	308,300	5,000	276	2 15,832
St. Mary's Parochial School Association of Milford,	40,000	-	-	-	-	-	2,500	-	40,000	2,500	-	-
St. Mary's School Society of Lawrence,	243,300	-	-	-	-	-	5,000	-	243,300	5,000	-	-
St. Mary's Temperance Association, .	8,000	4,000	-	-	-	285	-	-	12,000	285	160	-
St. Mary's Total Abstinence Society of Thorndike,	1,500	-	-	-	-	-	100	99	1,500	199	175	296
St. Matthews School Association of Springfield,	14,300	-	-	-	-	-	1,900	-	14,300	1,900	1,662	1,662
St. Michael Archangel Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-
St. Michael's Catholic Association, .	277,800	77,200	-	-	-	-	5,000	-	355,000	5,000	-	-
St. Michael's Parochial Schools of Lowell, Mass.	19,650	7,250	-	-	-	-	2,000	-	26,900	2,000	4,000	4,000
St. Michael's School Association of Northampton,	85,000	-	-	-	-	-	1,250	-	85,000	1,250	4,659	4,659
St. Patrick Educational Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-

¹ No return.² Deficit supplied by the Parish.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. Patrick's Educational Association, Brooklyn.	\$26,450							\$3,100		\$26,450	\$3,100	\$4,805	\$4,805
St. Patrick's Educational Association of Lynn.	10,000							1,000		10,000	1,000	-	-
St. Patrick's Female Academy, . .	94,400						\$2,000	7,500		94,400	9,500	19,890	18,780
St. Patrick's Home of Lowell, . .	50,500						704	3,500		50,500	4,204	11,879	11,601
St. Patrick's Parochial Schools of Lowell, Mass.	47,200	\$7,800						3,000		55,000	3,000	8,700	8,700
St. Patrick's Total Abstinence Association of Brockton.	18,000	18,000						-		36,000	-	4,433	4,170
St. Paul's Catholic School Association of Cambridge.	177,700							4,000		177,700	4,000	-	-
St. Paul's Schools of Worcester, .	62,100							5,100		62,100	5,100	14,946	14,946
St. Peter and Paul School Association.	135,000							7,500		135,000	7,500	8,924	8,924
St. Peter's Orphan Asylum, . .	75,000						868	1,000		75,000	1,868	9,690	9,828
St. Peter's Parish Hall Corporation, ¹ .	-							-		-	-	-	-
St. Peter's Parochial School of Waltham.	51,000							1,000		51,000	1,000	862	2,669
St. Peter's School Corporation, . .	198,800							1,400		198,800	1,400	9,335	9,335
St. Stanislaus Koska Parochial School (Adams).	45,000							1,200		45,000	1,200	2 1,272	3,060
St. Stanislaus School, Lowell, . .	20,000							350		20,000	350	4,382	4,382
St. Stephen's Settlement Corporation, Trustees of.	31,431				\$5,715	\$15,675	1,930	2,000	\$1,425	31,431	26,745	7,451	7,738

[illegible]

³ Includes bequests.

2 Deficit paid by church.

¹ No return.

Abstract of Returns of Property, etc. — Continued.

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Seamen's Widow and Orphan Association.	-	-	-	\$2,253	\$22,552	\$50,927	\$1,303	-	-	-	\$77,035	\$3,850	\$3,850
Sears and Other Funds, Trustees of, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Sharon Sanatorium, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Shurtleff Mission to the Children of the Destitute.	\$7,000	-	\$20,700	-	50,720	-	2,794	\$2,000	\$2,706	\$7,000	84,929	4,002	3,577
Simmons College,	1,311,132	\$324,200	-	-	224,005	980,135	380,584	117,443	54,781	1,635,332	1,756,948	221,073	212,255
Sisters, Faithful Companions of Jesus,	68,790	-	-	-	-	-	-	1,846	-	68,790	1,846	10,956	10,800
Sisters of Providence,	34,500	-	-	-	-	-	-	7,000	-	34,500	7,000	19,935	19,904
Smith Academy Corporation, . . .	23,000	4,905	1,100	15,330	-	32,400	-	2,000	1,181	27,905	52,011	3,364	3,220
Smith College, Trustees of the, . .	1,859,364	46,900	132,558	98,639	586,322	1,485,321	11,423	315,000	45,481	1,908,264	2,674,744	478,631	432,254
Smith's Agricultural School, . . .	83,500	-	-	-	-	-	-	16,700	412	83,500	17,112	33,358	34,093
Social Law Library, Proprietors of the, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Society for Ministerial Relief, . . .	-	-	3,000	-	70,135	147,869	-	-	3,362	-	224,366	11,392	11,183
Society for Promoting Theological Education.	-	-	2 4,000	2 6,500	-	2 106,100	-	-	4,898	-	122,098	6,980	5,845
Society for the Relief of Aged or Disabled Episcopal Clergymen, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Society of St. John the Evangelist, .	112,100	-	-	-	17,502	31,680	1,163	-	15,943	112,100	66,288	11,787	11,787
Society of St. Margaret,	79,966	-	-	-	1,250	35,000	-	8,000	34,086	79,966	78,336	42,863	9,012

	2,000	-	-	-	-	-	-	-	-	2,000	-	322	276
Society of the Descendants of Pilgrim John Howland of the ship "Mayflower."													
Society of the Oblate Fathers for Missions among the Poor.	916,503	71,725	-	-	-	-	-	22,470	800	988,228	23,270	-	19,448
Somerville Children's Home and Day Nursery Association. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Somerville Home for the Aged, . .	13,000	-	21,000	-	41,768	25,000	30,892	500	2,837	13,000	121,997	7,142	6,129
Somerville Hospital,	57,073	-	-	-	-	31,500	7,000	2,851	904	57,073	42,255	34,690	34,490
Somerville Young Men's Christian Association.	75,600	-	-	-	2,100	2,300	2,495	2,950	19	75,600	13,114	17,198	17,270
South End Day Nursery. ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
South End House Association, . .	872,200	-	-	-	7,473	16,577	728	5,000	24,747	72,200	54,525	38,478	38,333
South End Reading Room Association	3,500	-	-	-	-	-	5,500	1,000	203	3,500	6,703	552	526
Spiritual Fraternity,	175,000	-	-	-	-	-	-	15,000	-	175,000	15,000	628	1,424
Springfield Boys' Club,	65,000	-	-	-	-	-	2,470	100	1,806	65,000	4,376	9,309	8,303
Springfield Cemetery, Proprietors of the.	22,100	2,200	173,700	-	44,680	360	-	-	21,209	24,300	239,949	32,822	20,686
Springfield Day Nursery Corporation,	28,400	2,900	4,000	-	-	36,000	2,827	1,000	655	31,300	44,482	9,561	9,828
Springfield Girls' Club,	5,300	-	-	-	-	-	-	500	2,562	5,300	3,062	10,950	8,388
Springfield Home for Aged Men, .	8,600	7,000	20,400	-	11,050	88,750	2,117	1,000	10,871	15,600	134,188	5,173	4,168
Springfield Home for Aged Women, .	75,000	-	43,200	-	35,533	198,754	-	-	21,951	75,000	299,458	19,837	16,778
Springfield Home for Friendless Women and Children.	40,000	-	10,060	-	14,056	166,456	-	2,000	13,304	40,000	205,816	11,989	14,638
Springfield Hospital,	529,025	4,000	16,000	-	20,362	237,925	41,047	5,000	613	533,025	320,647	168,375	169,026
Springfield Rescue Mission, . . .	51,000	-	-	-	-	-	-	1,500	1,424	51,000	2,924	9,839	8,974
Springfield Young Men's Christian Association.	328,900	-	11,700	-	10,244	18,450	-	25,000	-	328,900	67,034	101,478	101,475

¹ No return.² Par value.³ Subject to mortgage \$31,500.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest on Deposits in Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Springfield Young Women's Christian Association.	\$140,500	-	\$11,000	-	\$11,081	\$28,585	\$1,179	\$8,500	\$2,187	\$140,500	\$62,532	\$46,990	\$47,938
Stephen J. Ryan Camp No. 7, Legion of Spanish War Veterans.	4,900	-	-	-	-	-	97	103	-	4,900	200	1,746	1,649
Stetson Home,	29,725	-	-	-	1,200	280,000	-	5,000	4,258	29,725	290,458	16,413	14,131
Stickney Fund, Trustees of the,	6,425	-	-	-	-	23,600	1,175	-	3,028	6,425	27,203	8,140	5,996
Stockbridge Library Association,	6,500	-	-	-	-	9,500	1,000	7,500	156	6,500	18,156	1,934	1,846
Stone Institute and Newton Home for Aged People.	55,248	\$4,440	6,500	-	50,327	101,390	-	1,500	3,933	59,638	163,650	10,072	10,042
Student's Associated Housekeepers, Inc.	-	-	-	-	-	-	298	1,200	-	-	1,498	54	-
Student's House Corporation,	69,600	-	-	-	-	-	-	5,000	4,666	69,600	9,666	25,503	25,165
Suffolk Law School,	35,000	-	-	-	-	-	1,400	1,000	2,000	35,000	4,400	24,501	22,368
Summer Street Fire Fund, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunnyside Day Nursery, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunnyside, Inc.,	1,500	-	-	-	-	-	-	500	-	1,500	500	962	962
Sutton Home for Aged Women in Peabody. ¹	7,966	1,500	-	-	-	25,850	7,450	1,000	623	9,466	43,244	2,976	2,652
Swain Free School, Trustees of,	24,613	-	3,000	\$11,545	54,239	144,521	-	-	5,765	24,613	219,070	10,363	9,700
Swedish Home of Peace,	11,000	-	-	-	-	-	-	-	-	11,000	-	4,597	3,607
Syrian National Club,	10,000	-	-	-	-	-	-	40	-	10,000	40	600	600

	45,400	-	-	215,700	-	\$25,827	2,500	2,303	45,400	44,330	7,438	7,135
Temporary Home and Day Nursery Society.	-	-	-	-	-	-	-	-	-	-	-	-
Thayer Academy, Trustees of, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Theodore L. Bonney Post 127, G. A. R. Hall, Trustees of.	-	-	-	-	-	-	-	-	3,000	-	-	-
Tilton Library.	4,500	-	-	1,000	-	-	1,000	750	19,500	2,750	1,020	1,020
Tufts College, Trustees of.	-	91,129	31,481	185,979	704,731	12,459	50,000	110,990	1,051,100	1,186,769	315,440	296,944
Union for Good Works in New Bedford.	-	-	1,485	17,702	79,190	951	-	2,504	46,518	101,832	7,081	8,028
Union for Home Work in Pittsfield, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Union Hospital.	42,350	-	-	-	-	-	10,000	4,351	42,350	14,351	31,454	27,102
Union Relief Association of the City of Springfield.	-	-	-	-	54,000	-	500	1,601	-	56,101	13,179	12,577
Unitarian Sunday School Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-
United Hebrew Benevolent Association.	-	-	-	-	15,250	1,700	-	946	-	17,896	17,000	16,645
United Society of Christian Endeavor.	34,000	116,000	-	-	34,078	2,000	2,500	4,032	150,000	42,610	68,167	88,846
Veteran Association of the Lawrence Light Guard of Medford.	85,825	5,856	-	-	2104,057	2,500	-	2,512	91,681	105,069	3,041	4,242
Village Improvement Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Vincent Memorial Hospital.	79,207	-	-	2,210	168,884	-	3,000	2,029	79,207	176,123	20,548	19,783
Waiwala Temperance Society.	3,100	-	-	-	-	63	850	61	3,100	974	414	372
Wales Home for Aged Women.	21,000	950	6,750	140	-	19,949	-	627	21,950	27,466	6,157	6,516
Waltham Baby Hospital.	7,500	-	-	-	1,000	19,702	500	2,278	7,500	23,480	4,764	3,593
Waltham Hospital.	172,552	-	2,1,600	230,312	2170,833	2,3,250	2,10,000	2,1,852	176,652	217,847	55,354	58,473
Waltham Training School for Nurses, Corporation.	45,000	20,000	-	28,615	23,789	3,012	1,000	2,092	65,000	58,508	20,800	24,190
Wampatuck Library Association.	3,625	-	-	-	-	-	600	45	3,625	645	447	493

² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Women's Catholic Union of Charlestown.	\$5,000	-	-	-	-	-	-	\$1,050	\$46	\$5,000	\$1,096	\$229	\$266
Women's City Club of Boston, . . .	-	-	-	-	-	-	-	5,991	821	-	6,812	-	-
Women's Club House Association of Magnolia.	7,721	-	-	-	-	-	-	618	38	7,721	656	771	1,155
Women's Educational and Industrial Union, Trustees of the.	310,000	-	-	-	\$9,220	\$21,730	-	-	497	310,000	31,447	1,501	1,410
Women's Union for Christian Work, . .	6,800	-	-	-	-	2,000	\$143	425	856	6,800	3,424	11,344	11,996
Wood Memorial Home, . . .	27,200	-	-	-	360,585	13,670	15,237	-	34,404	27,200	423,896	21,604	455
Woodlawn Cemetery, Proprietors of the, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Woodside Cemetery, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Worcester Academy, . . .	589,700	-	\$43,900	-	3,000	117,050	-	20,000	1,521	589,700	190,471	144,472	144,965
Worcester Agricultural Society, . . .	90,258	-	-	-	-	-	-	1,938	11,287	90,258	13,225	43,154	42,835
Worcester Art Museum, . . .	168,450	\$601,298	102,848	\$235,710	1,287,255	1,009,864	17,794	-	156,189	769,748	2,899,660	191,371	174,943
Worcester Boys' Club, . . .	107,290	-	-	-	13,750	42,351	5,200	8,000	2,893	107,290	79,194	37,584	98,889
Worcester Children's Friend Society, .	-	-	-	7,110	94,267	77,378	6,443	-	3,692	-	188,890	19,015	19,901
Worcester County Horticultural Society, . . .	120,000	-	-	-	-	-	11,568	10,183	1,836	120,000	23,587	12,949	16,008
Worcester County Mechanics Association.	143,000	161,600	-	-	-	-	5,401	15,000	3,461	304,600	23,862	23,277	21,003
Worcester Domestic Science School, .	9,100	-	-	-	-	-	-	4,000	1,227	9,100	5,227	21,140	19,912

Worcester Hahnemann Hospital,	71,800	-	-	-	11,000	3,475	-	14,475	71,800	28,950	16,308	14,814
Worcester Knights of Pythias Charitable and Educational Association,	25,000	-	-	-	-	963	950	-	25,000	1,913	2,659	3,524
Worcester Masonic Charity and Educational Association,	159,500	-	-	-	-	7,210	35,000	2,422	159,500	44,632	17,991	18,264
Worcester Natural History Society,	29,700	-	-	800	22,000	1,208	10,000	712	29,700	34,720	2,096	1,679
Worcester North Agricultural and Driving Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Worcester Polytechnic Institute,	1,004,884	20,800	14,500	58,635	588,386	-	13,286	16,614	1,025,684	841,109	167,471	167,177
Worcester Reform Club,	-	-	-	-	-	-	300	70	-	370	-	-
Worcester Society of Antiquity,	27,900	-	-	-	13,244	4,664	10,000	264	27,900	28,172	1,222	1,363
Working Boys' Home,	120,000	-	-	-	-	1,591	25,000	53	120,000	26,644	23,135	21,491
World Peace Foundation,	26,000	47,000	-	-	115,000	-	3,000	4,327	73,000	122,327	40,482	37,411
World's Christian Endeavor Union, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Worthington Library,	5,000	-	-	-	-	2,163	1,500	26	5,000	3,694	648	622
Yarmouth Library Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Yearly Meeting of Friends for New England,	5,000	-	-	-	1,000	40	900	-	5,000	1,940	2,334	2,282
Young Men's Catholic Temperance Association (Marblehead), ¹	-	-	-	-	-	-	-	-	-	-	-	-
Young Men's Catholic Temperance Society of Salem, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Young Men's Catholic Total Abstinence Society of New Bedford,	9,400	-	-	-	-	466	1,900	-	9,400	2,366	3,850	4,154
Young Men's Christian Association of Amesbury, Mass.,	14,000	-	-	-	-	2,125	1,500	-	14,000	3,625	2,659	2,659
Young Men's Christian Association of Franklin,	32,000	-	-	-	-	-	2,000	22	32,000	2,022	5,075	5,082
Young Men's Christian Association of Gloucester,	59,000	-	-	-	-	-	5,700	186	59,000	5,886	16,641	16,452

¹ No return.² No valuation kept.

Abstract of Returns of Property, etc. — Concluded.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Libraries and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Young Men's Christian Association of Lynn.	\$143,600	\$23,600	-	-	-	-	-	\$7,670	\$38,575	\$167,200	\$46,245	\$29,859	\$31,973
Young Men's Christian Association of Marblehead.	32,000	-	-	-	-	\$1,625	\$330	4,000	74	32,000	6,029	4,442	4,510
Young Men's Christian Association of Milford.	12,600	-	-	-	-	-	200	1,225	6	12,000	1,431	3,271	3,265
Young Men's Christian Association of Northampton, Mass.	62,000	-	-	-	-	11,000	557	3,500	5	62,000	15,062	10,237	10,232
Young Men's Christian Association of Quincy, Mass.	50,000	-	-	-	-	-	-	-	-	50,000	-	17,126	17,121
Young Men's Christian Association of Westfield.	12,402	3,468	-	-	-	-	-	2,200	296	15,870	2,496	6,633	6,577
Young Men's Christian Association of Worcester.	196,200	3,700	\$300	-	\$7,500	2,000	37,500	15,000	75,365	199,900	137,665	69,152	62,650
Young Men's Library Association (Ware).	20,000	-	-	-	-	-	3,172	18,000	178	20,000	21,350	2,753	3,033
Young Women's Building Association (Haverhill).	7,500	-	-	-	-	-	2,479	300	246	7,500	3,025	3,359	3,239
Young Women's Christian Association, Lowell.	64,400	-	-	-	-	14,225	6,581	10,000	225	64,400	31,031	13,815	13,633
Young Women's Christian Association of Newburyport.	8,500	-	-	\$360	1480	-	7,198	1,000	10,317	8,500	19,355	6,336	6,019
Young Women's Christian Association of Worcester.	150,600	-	-	-	10,256	19,512	6,445	6,500	2,647	150,600	45,360	40,698	39,305
	\$100,287,874	\$23,761,056	\$7,762,734	\$1,812,579	\$22,290,368	\$76,098,167	\$4,593,089	\$15,341,315	\$88,311,725	\$124,048,920	\$136,214,977	\$27,640,095	\$27,361,339

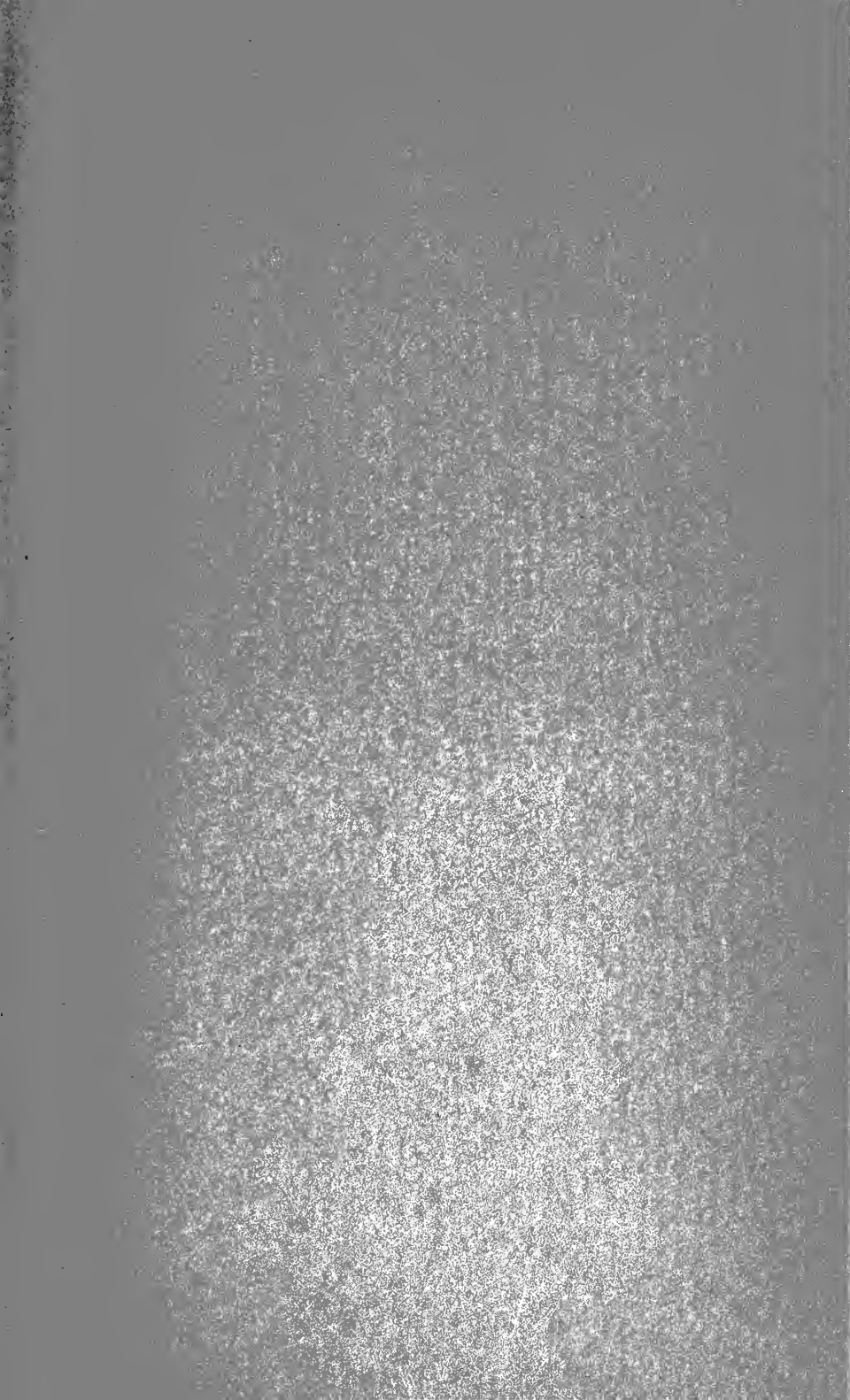
1 Value unknown.

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SS.
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LL.

CORPORATIONS SUBJECT TO FRANCHISE TAXES.

UNDER ACTS OF 1909, CHAPTER 490, PART III.

PUBLISHED IN ACCORDANCE WITH ACTS OF 1909, CHAPTER 490,
PART III., SECTION 4.

ISSUED BY THE
TAX COMMISSIONER
FOR THE USE OF ASSESSORS.

JANUARY, 1917.



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32 DERNE STREET.
1917.



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SUPERVISOR OF ADMINISTRATION.

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UNDER ACTS OF 1909, CHAPTER 490, PART III.

CORPORATIONS EXISTING UNDER AUTHORITY OF THIS COMMONWEALTH
DECEMBER 31, 1916, AND SUBJECT TO TAXATION UNDER CHAPTER
490, PART III, ACTS OF 1909. ORGANIZED UNDER OR SUBJECT TO
CHAPTER 437, ACTS OF 1903, UNLESS OTHERWISE NOTED.

- A. A. Bellefontaine Company, Salem.
- A. A. Brunell Company, Inc., Worcester.
- A. A. Coburn Company, The, Worcester.
- A. A. Forster Co., Natick.
- A. A. Ordway Company, Haverhill.
- A. A. Rowe & Son Company, Boston.
- A. A. Wheeler Company, The, Worcester.
- A. & A. Rubber Company, South Framingham.
- A & B Comedy Co., Boston.
- A. & E. Burton Company, Boston.
- A. B. & S. Cement & Rubber Co., Haverhill.
- A. B. Beal Construction Company, Boston.
- A. B. Currier Co., The, Boston.
- A-B-F Machinery Company, Lynn.
- A. B. Fotch, Incorporated, Boston.
- A. B. Hoffmann and Son, Incorporated, Lynn.
- A. B. Reade Co., Boston.
- A. Burlingame Company, Worcester.
- A. C. & M. L. Felkin Co., Boston.
- A. C. Chandler & Son, Inc., Plymouth.
- A. C. Fay Company, Boston.
- A. C. Grady Loan Company, Brockton.
- A. C. Hosmer Co., Leominster.
- A. C. Leard Company, Worcester.
- A. C. Lewis Leather Company, Lynn.

- A. C. Titus & Company, Inc., Salem.
- A. Ceppi Company, Boston.
- A. D. Gurney Company, Boston.
- A. D. Makepeace Company, Wareham.
- A. D. Windle Co., Millbury.
- A. Da Prato Company, Boston.
- A. Dalton Box Co., Haverhill.
- A. Dalton Company, Haverhill.
- A. Dickey Co., Boston.
- A. Dodge & Son Corporation, Beverly.
- A. E. Bryer Contracting Co., Lynn.
- A. E. Covelle Co., Boston.
- A. E. Jebb Refinishing Co., Brockton.
- A. E. Jones Company, Boston.
- A. E. Long & Son, Inc., Cambridge.
- A. E. Lyon Company, The, Worcester.
- A. E. M. Spiller Co., The, Abington.
- A. E. Sault Co., The, Orange.
- A. Edgecomb Co., Boston.
- A. F. Bond Company, Boston.
- A. F. Clapp & Co., Inc., Boston. Name changed to Donnell, Carman and Mudge, Inc.*
- A. F. Clark Lumber Company, Peabody.
- A. F. Kinney Company, Boston.
- A. F. March Company, Boston.
- A. F. Mentzer Company, Boston.
- A. F. Ward Machinery Co., The, Boston.
- A. G. Baker, Inc., Boston.
- A-G Company, The, Springfield.
- A. G. Mead Co., Boston.
- A. G. Pollard Company, Lowell.
- A. G. Smalley & Co., Inc., Boston.
- A. G. Spalding & Bros., Incorporated, Boston.
- A. G. Spalding & Bros. Manf'g Co., Chicopee.
- A. G. Walton & Co., Inc., Lynn.

- A. Grimes & Son, Incorporated, Boston.
 A. H. Atkinson Company, Boston.
 A. H. Crafts Co., Inc., Boston.
 A. H. Geuting Company, Boston.
 A. H. Hews & Co., Incorporated, Cambridge.
 A. H. Rice Company, Pittsfield.
 A. H. Richardson Lumber Co., Boston.
 A. H. Steele Co., Worcester.
 A. H. Sweet Company, Milford.
 A. H. Weeks & Company, Inc., Boston.
 A. H. Whidden & Son, Incorporated, Peabody.
 A. Hankey & Company, Incorporated, Rochdale (Leicester).
 A. Hathaway Company, Boston.
 A. Himmel Company, Lynn.
 A. Hun Berry Fan Company, Boston.
 A. I. Asher & Son Company, Worcester.
A. I. Asher Pants Company, Worcester. Name changed to A. I. Asher & Son Company.
 A. J. Anderson, Incorporated, Amesbury.
 A. J. Barker Company, Taunton.
 A. J. Bates Company, Webster.
 A. J. Beaumier Company, Springfield.
 A. J. Cunningham Co., Boston.
 A. J. Evenson Company, Boston.
 A. J. Foster Co., Boston.
 A. J. Gallagher Company, The, Beverly.
 A. J. Kienle Coal Company, Easthampton.
 A. J. Lane Company, Springfield.
 A. J. Smart Manufacturing Company, Greenfield.
 A. J. Tower Company, Boston.
 A. Jacobs & Sons Company, Lynn.
 A. L. Brooks Company, Lowell.
 A. L. Cherry, Inc., Boston.
 A. L. Eastman Company, Boston.
 A. L. Lindroth Company, North Attleborough.

- A. L. Parks Tea Company, Boston.
- A. L. Richardson & Bro., Inc., Boston.
- A. L. Stone Manufacturing Co., Boston.
- A. Lee Company, Methuen.
- A. Lord & Company, Incorporated, Chelsea.
- A. M. Chapel Machine Company, Pittsfield.
- A. M. Eaton Paper Co., Waltham.
- A. M. Hawkes Company, The, Salem.
- A. M. Hume Music Co., Boston.
- A. M. Hunt Company, Boston.
- A. M. McPhail Piano Company, Boston.
- A. M. Stone Company, The, Boston.
- A. M. Wheeler Company, Boston.
- A. Marnock & Co., Inc., Quincy.
- A. McArthur Co., Boston.
- A. Morton Company, Boston.
- A. N. Briggs Company, Boston.
- A. N. Currier Sons Company, Haverhill.
- A. P. Bencks Company, Boston.
- A. P. Gorman Company, Fall River.
- A. P. Nardini Company, Boston.
- A. P. Soucy Co., The, Boston.
- A. R. Andrews Company, Boston.
- A. R. Warfield Co., Whitman.
- A. S. Bartlett Co., Boston.
- A. S. Belcher, Inc., Brockton.
- A. S. Brock Rubber Company, Boston.
- A. S. Campbell Company, Boston.
- A. S. Ingraham Company, The, Attleboro.
- A. S. Knox Company, Boston.
- A. S. Lauferty Company, The, Boston.
- A. S. Lowden & Son, Incorporated, Concord.
- A. S. Maddocks, Inc., Boston.
- A. S. Morss Co., Boston.

- A. S. Nichols Company, Boston.
- A. S. Tucker Company, The, Boston.
- A. Storrs and Bement Company, Boston.
- A. T. Bridges Co., Incorporated, Boston.
- A. T. Gallup Company, Holyoke.
- A. T. Gallup, Incorporated, Holyoke.
- A. T. Hart Co., Boston.
- A. T. Howard Company, Boston.
- A. T. Spooner Company, Springfield.
- A. T. Stearns Lumber Company, The, Boston.
- A. Ullian Company, Boston.
- A. W. Arthur (Inc.), Boston.
- A. W. Barnes Steam Specialty Company, Boston.
- A. W. Brownell Corporation, Everett.
- A. W. Cheney Transfer Company, Chelsea.
- A. W. Chesterton Company, Boston.
- A. W. Cox & Co., Inc., Boston.
- A. W. Emmons Company, Framingham.
- A. W. Farrington Company, The, Boston.
- A. W. Hayford Company, Boston.
- A. W. Jones Co., Boston.
- A. W. Lang Company, Lawrence.
- A. W. Moriarty Co., Boston.
- A. W. Smith Shoe Company, Boston.
- A. W. Stephens Manufacturing Co., Waltham.
- A. Willard & Son, Inc., Wrentham.
- A. Ziegler & Sons Company, Boston.
- Abbot Worsted Company, Westford.
- Abbott Realty Company, Boston.
- Abegweit Silver Black Fox Co., Boston.
- Aberdeen Thread Company, Boston.
- Aberthaw Construction Company, Boston.
- ✓ Abington Strawberry Growers Co-operative Exchange, Abington.
- Abington-Whitman Ice Company, Abington.

Abrams Company, Boston.

Absorbentene Company, The, Waltham.

Acco Lubricant Company, Boston.

Ackermann Drug Company, Lynn.

Acme Amusement Co., Boston.

Acme Automatic Scale Company, Boston.

Acme Belting Company, Boston.

Acme Credit Company, Boston.

Acme Heel Company, Brockton.

Acme Laundry Company, Inc., Chatham.

Acme Manufacturing Company, Boston.

Acme Oil Engine Company, Boston.

Acme Photoplays, Incorporated, Worcester.

Acme Register Company, Somerville.

Acme Shoe Company, Brockton.

Acorn Knee Pants Company, Boston.

Acton Farms Milk Company, Somerville.

✓ Acushnet Co-operative Association, New Bedford.

Acushnet Mills Corporation, New Bedford.

Acushnet Process Company, Acushnet.

Acushnet Saw Mills Company, Acushnet.

Adam Geibel Music Company, Boston.

Adams and Crockett, Incorporated, Springfield.

Adams & Powers Co., Worcester.

Adams & Ruxton Construction Company, Springfield.

Adams-Atwood Company, Haverhill.

Adams Brothers Manufacturing Company, Adams.

Adams Chapman Company, Boston.

Adams Co., Reading.

Adams Company, Inc., Boston.

✓ Adams Co-operative Association, Adams.

Adams, Cushing & Foster, Inc., Boston.

Adams Drug Store, Incorporated, Springfield.

Adams Gas Light Company, South Adams. Gen. Stat., c. 61.

- Adams Hardware and Paint Company, The, Lowell.
- Adams of Boston, Inc., Boston.
- Adams Pharmacy, Incorporated, Leominster.
- Adams Pharmacy of Somerville, Inc., The, Somerville.
- Adams Pond Company, Boston.
- Adams Securities Company, Boston.
- Adams Square Company, The, Boston.
- Adams, Thurlow Co., Inc., Boston.
- Adams Woolen Co., Adams.
- Adams Woolen Mills, Inc., Adams.
- Adjustment Bureau of the Boston Credit Men's Association, Boston.
- Adrian Company, Inc., Boston.
- Advance Machine Co., The, Boston.
- Advance Theatre News Ass'n, Inc., Boston.
- Advertiser Newspaper Company, Boston.
- Advertisers Press, Inc., The, Boston.
- Advertising Vigilance Association, Inc., Boston.
- Adzit Company, The, Orange.
- Aeolian Macaroni Company, Boston.
- Aerial Contracting Company, The, Lynn.
- Aero Sales Company, Incorporated, Springfield.
- Aerofram Co., The, Boston.
- Aetna Button Company, Attleboro.
- Aetna Hosiery Company, Worcester.
- Aetna Macaroni Manufacturing Company, Inc., The, Lawrence.
- Aetna Manufacturing Company, Boston.
- Aetna Mills, Watertown.
- Aetna Realty Company, Boston.
- Aetna Rubber Company, Boston.
- Affleck Ruling & Stationery Co., Holyoke.
- Agawam Company, Agawam.
- Agawam Electric Company, The, Agawam. Rev. Laws, c. 110.
- Agawam Reservoir, Power and Irrigation Company, The, Wareham. Rev. Laws, c. 110.
- Agawam Tobacco Company, Agawam.

Agoos Leather Co., Inc., Boston.
 Aichess Petticoat Company, Boston.
 Aiden Lair Farms Association, The, Williamstown.
 Aiken Knapp Company, Worcester.
 Aiken, Putnam Co., Boston.
 Aitken, Son and Company, Incorporated, Boston.
 Ajax Metal Hoop Corporation, Boston.
 Akers and Taylor Manufacturing Company, Charlton.
 Akin-Denison Company, New Bedford.
 Akron Tire and Rubber Company of Boston, The, Boston.
 Alban Theatrical Company, Boston.
 Albany Cash Market, Incorporated, The, Pittsfield.
 Albany Street Realty Co., Boston.
 Albenart Company, Canton.
 Albert B. Franklin, Incorporated, Boston.
 Albert Culver Company, The, Rockland.
 Albert D. Howlett Company, Boston.
 Albert Dickinson Company of Massachusetts, The, Boston.
 Albert E. Beals Company, Boston.
 Albert E. Hale Co., Springfield.
 Albert Russell & Sons Company, Newburyport.
 Albert Steiger Company, Springfield.
 Albert Winslow Company, Boston.
 Alberti Importing and Exporting Company, Incorporated, Boston.
 Albertson, Inc., Brookline.
 Albiani Lunch Co., Boston.
 Albree Self Figuring System Company, Boston..
 Alcohol Products Co., The, Boston.
 Alden Bros. Co., Boston.
 Alden Press, Holyoke.
 Alden Rubber Company, Boston.
 Alden Sheet Metal Working & Plumbing Co., Brockton.
 Alden Speare's Sons Co., The, Cambridge.
 Alden T. Cleveland Mfg. Co., Boston.

Aldis Owen Hall's System of Business Enterprises, Incorporated, Boston.
 Aldrich-Chipman Company, The, Attleboro.
 Aldrich Manufacturing Company, Charlton.
 Alexander Strauss Incorporated, Lowell.
 Alfonso Squillacioti Company, Boston.
 Alfred Brigham Co., Boston.
 Alfred E. Haines Company, Boston.
 Alfred Hale Rubber Company, Boston.
 Alfred Karp, Inc., Boston.
 Alfred Sears Co., Boston.
 Alfred Self & Co., Inc., Boston.
 Alger Paper Box Company, Middleborough.
 Algonquin Co., Inc., The, Boston.
 Algonquin Engraving Company, Boston.
 Algonquin Leather Company, Boston.
 Algonquin Mineral Spring, Inc., Boston.
 Algonquin Printing Company, Fall River.
 Alhambra Moving Picture Co., Lowell.
 Alhambra Rubber Company, The, Milford.
 Alkalol Company, The, Taunton.
 All America Fur Ranching Company, Boston.
 Allan A. Hooker Company, Boston.
 Allan-Gordon Company, Boston.
 Allegheny Coke Company, Boston.
 Allen and Endicott Building Company, The, Cambridge.
 Allen and Fox Express Company, Boston.
 Allen & Paisley Company, Boston.
 Allen-Chapman Company, Boston.
 Allen, Doane & Co., Inc., Boston.
 Allen-Foster-Bridgeo Co., Lynn.
 Allen-Higgins Wall Paper Company, Worcester.
 Allen-Hurd Company, Boston.
 Allen Lane Company, Boston.
 Allen School of West Newton, The, Newton. Rev. Laws, c. 125.

Allen-Slack Company, Boston.
 Allen, Slade & Co., Inc., Fall River.
 Allen-Squire Company, Spencer.
 Allerton Ice Company, The, Hull.
 Allerton Laundry Corporation, Lynn.
 Allerton Market Inc., Hull.
 Alley, Greene & Pipe Co., Boston.
 Alliance Chemical Company, Boston.
 Allied Stores Company, Boston.
 Alling Rubber Company, Worcester.
 Allinmesh Transmission Company, Springfield.
 Allston Realty Associates, Incorporated, Boston.
 Allston Storage Warehouse Inc., Boston.
 Allwyn Realty Company, Boston.
 Almond Company, Ashburnham.
 Almy, Bigelow & Washburn, Incorporated, Salem.
 Alpha Hat Company, Medway.
 Alpha Investment Company, Boston.
 Alpha Lunch Company, Worcester.
 Alpha Lunch Company of Boston, Worcester.
 Alphonse Briere Company, Salem.
 Alsatian Machine Company, Boston.
 Alsten and Goulding Company, Worcester.
 Ambler Myriagraph Company, Natick.
 American Aeroplane Company, Boston.
 American Agricultural Chemical Company of Massachusetts, The, Duxbury.
 American Aniline Company, Billerica.
 American Artois Brau Company, The, Boston.
 American Auto Air Brake Company, Boston.
 American Auto Signal Company, Boston.
 American Automatic Machine Company, Boston.
 American Auxiliary Heating Co., Boston.
 American Awning & Tent Co., Boston.
 American Baking Company, Boston.

- American Barrel Company, Salem.
- American Bell Telephone Company, Boston. 1880, c. 117.
- American Belting and Tanning Company, Boston.
- American Book Binding Co., Boston.
- American Camphor Refining Company, The, Boston.
- American Candy Corporation, Cambridge.
- American Car Sprinkler Company, Worcester.
- American Card Clothing Company, Worcester.
- American Cellulose Products Company, Boston.
- American Chemical and Dyestuff Company, Incorporated, Boston.
- American Cloak Company, Boston.
- American Clothing Syndicate, Inc., Boston. Name changed to American Realty Corporation.*
- American Clutch Company, Amesbury.
- American Coal Company, Boston.
- American Coffee Co., Boston.
- American Coke and Charcoal Company, Salem.
- American Color and Chemical Company, The, Boston.
- American Core-Twine Company, Boston.
- American Cork Company, Incorporated, Boston.
- American Cultivator Publishing Company, Boston.
- American Cushion Skate Company, Boston.
- American De Greasing Co., Peabody.
- American Delivery Company, Boston.
- American Department Store Company, Malden.
- American Dry Plate Company, The, Worcester.
- American Egg Company, Boston.
- American Electric Tool Company, Newton.
- American Electric Welding Company, Boston.
- American Equipment Company, Boston.
- American Export Company, Boston.
- American Fancier and Stockkeeper Company, The, Boston.
- American Feature Film Co., Boston.
- American Felt Company, Boston.
- American Fiber Company, Worcester.

- American Finance Company, Boston.
- American Finishing Machinery Company, Boston.
- American Fireworks and Banner Company, Boston.
- American Fireworks Sales Company, Boston.
- American Flaming Arc Lamp Company, Boston.
- American Flax Mills, Gardner.
- American Flour & Export Company, Boston.
- American Fountain Pen Company, Boston.
- American Fruit Company, Boston.
- American Furniture Exchange, Boston.
- American Gas Burner Hot Water Company, The, Boston.
- American Gem Company, Boston.
- American Glue Company, Boston.
- American Grocery Company, Boston.
- American Halibut Company, Gloucester.
- American House Corporation, The, Greenfield.
- American Industrial Corporation, Boston.
- American Industrial Development Company, Boston.
- American Ink Company, Boston.
- American-International Company, Pittsfield.
- American Iron & Metal Company, Boston.
- American Isinglass Company, Gloucester.
- American Knitting Company, Waltham.
- American-La France Fire Engine Company of Massachusetts, Boston.
- American Law Service Company, Boston.
- American Leather Goods Company, Boston.
- American Life-Saving Garment Company, Boston.
- American Linen Company, Fall River.
- American Linseed Company, Boston.
- American Linters Company, Boston.
- American Lithuanian Co-operative Public Market Corporation, The,
Middleborough.
- American Live Stock Co., Holliston.
- American Loan Association, Inc., Worcester.
- American Loan Company, Worcester.

American Lumber Company, Boston.
 American Machine Gun Company, Boston.
 American Manufacturing Company, Boston.
 American Mason Safety Tread Company, Lowell.
 American Mica Company, Boston.
 American Milk Vending Company, Boston.
 American Mineral Company, Boston.
 American Model & Instrument Co., Worcester.
 American Motor Equipment Company, Boston.
 American Motorists' Protective Association, Incorporated, Boston.
 American Narrow Fabric Company, Fitchburg.
 American National Investment Company, Boston.
 American Net and Twine Company, Boston.
 American No-Slip Cement Company, Boston.
 American Nut Lock Company, Boston.
 American Oak Leather Company, The, Boston.
 American Oil Company, Cambridge.
 American Optical Company, Southbridge.
 American-Oriental Engineering & Construction Company, Boston.
 American Oxidaze Company, Worcester.
 American Oxygen Association (Incorporated), Boston.
 American Pad & Paper Co., Holyoke.
 American Painting and Decorating Company, Boston.
 American Paper Stock Company, Boston.
 American Parcel Post Tag Company, Boston.
 American Photographic Publishing Company, Boston.
 American Pipe Bending Machine Co., Boston.
 American Plumbing and Heating Company, Fall River.
 American Powder Mills, The, Boston.
 American Printing Company, The, Fall River.
 American Produce and Fruit Company, Holyoke.
 American Products Company, Boston.
 American Publicity Company, Worcester.
 American Realty Corporation, Boston.

- American Rotary Pump Co., Boston.
- American Rubber Company, Boston.
- American Safety Appliance Company, North Attleborough.
- American Sales Machine Company, The, Worcester.
- American Sanitary Laundry, Incorporated, Boston.
- American Saw and Manufacturing Company, Springfield.
- American Scale Company, Boston.
- American School of Business, Incorporated, Boston.
- American Shoemaking Publishing Company, Boston.
- American Silver Black Fox Company, Boston.
- American Smokeless Powder Company, Boston.
- American Solidified Oil Works, Malden.
- American Sporting Goods Company, Boston.
- American Spring Bed Manufacturing Company, Boston.
- American Stable Co., Boston.
- American Stamping Machine Company, Lynn.
- American Stationery Company, Boston.
- American Stave and Cooperage Company, Boston.
- American Stay Company, Boston.
- American Steam Gauge & Valve Manufacturing Company, Boston.
- American Stop-Motion Company, Lowell.
- American Storage Battery Company, The, Cambridge.
- American Sub-Chromatic Alliance, Inc., Boston.
- American Sub-Chromatic Company, Boston. Name changed to American Sub-Chromatic Alliance, Inc.*
- American Submerged Exhaust Co., Newburyport.
- American Tailors, Inc., Boston.
- American Tap and Die Co., Greenfield.
- American Tar Company, Boston.
- American Telephone and Telegraph Company, New York.
- American Telephone and Telegraph Company of Massachusetts, Boston.
Pub. Stat., c. 106.
- American Textilose Company, Boston.
- American Tie Plate Company, Boston.
- American Tire Company, Saugus.

- American Tire Fabric Company, Boston.
- American Tool and Machine Company, Boston.
- American Toy Builders Company, Melrose.
- American Toy Builders Inc., Boston.
- American Trust Company, Boston. 1881, c. 80.
- American Tube Works, Somerville.
- American Tulle Company, Boston.
- American Upholstering Company, Boston.
- American Valve Company, Boston.
- American Voting Machine Co. of Massachusetts, The, Boston.
- American Waltham Watch Company, Waltham.
- American Waste Co., Inc., Boston.
- American Watch Tool Company, Waltham.
- American Water Supply Company of New England, Boston.
- American Web Company, Boston.
- American Wharf Company, Gloucester.
- American Whip Company, Westfield.
- American Wholesale Grocery Co. Inc., of New Bedford, New Bedford.
- American Window Cleaning Company of Holyoke, Mass., Holyoke.
- American Window Cleaning Company of Springfield, Mass., Springfield.
- American Woolen Company, Boston.
- American Worsted Machinery Company, Lawrence.
- American X-Ray Screen Co., Quincy.
- Ames Implement and Seed Company, Boston.
- Ames Plow Company, Boston.
- Ames Premium Company, Lynn.
- Ames Sword Company, Boston.
- Amesbury and Salisbury Gas Company, Amesbury. 1855, c. 146.
- Amesbury Body Company, Amesbury.
- Amesbury Building Corporation, The, Amesbury.
- Amesbury Commercial Press, Amesbury.
- Amesbury Electric Light Company, Amesbury. Pub. Stat., c. 106.
- Amesbury Theatre Company, Amesbury.
- Amherst Co-operative Supply Association, The, Amherst.

Amherst Creamery Company, The, Amherst.
 Amherst Garage Company, Amherst.
 Amherst Gas Company, The, Amherst. 1870, c. 224.
 Amherst Manufacturing Company, Amherst.
 Amherst Water Company, Amherst. 1880, c. 179.
 Amherst Waxed Paper Mills, Amherst.
 Amos F. Chase Company (inc.), The, Boston.
 Anastasi Life-Boat Company, Boston.
 Anchor Amusement Company, Lynn.
 Anchor Color & Gum Works, Dighton.
 Anchor Laundry Company, Boston.
 Anchor Linotype Printing Company, Boston.
 Ancient River Corporation, The, Boston.
 Anco Mills, Inc., (Wilkinsonville) Sutton.
 Ancona Company, The, Fall River.
 Andersen Conservatories, Inc., Woburn.
 Anderson Electric Bath Company, Malden.
 Anderson Electric Car Company of Boston, Boston.
 Andover Press (Limited), The, Andover.
 Andover Realty Co., The, Andover.
 Andover Steam Laundry Company, Andover.
 Andrew D. Fuller Co., Boston.
 Andrew Dutton Company, Boston.
 Andrew G. Paul Company, Boston.
 Andrew J. Lloyd Company, Boston.
 Andrew J. Morse & Son, Incorporated, Boston.
 Andrew Kerr Company, The, Plymouth.
 Andrew Wilson Company, Lawrence.
 Andrews and Ollman Inc., Malden.
 Andrews Electric Inc., Brockton.
 Andrews-Johnson Company, Boston.
 Andrews Paper Company, Boston.
 Andrews-Wasgatt Company, Everett.
 Androscoggin Pulp Company, Boston.

Angelo Miceli Unsinkable Vessel Company, Boston.
 Angelo Seretto Company, Fitchburg.
 Angier Chemical Company, The, Newton.
 Angier Mills, Ashland.
 Anglo-American Cotton Company, Boston.
 Anglo-American Textile Machinery Company, Boston.
 Anglo Canadian Leather Co. of Boston, Boston.
 Angus Engineering Company, Incorporated, Boston.
 Angus Morrison Company, Boston.
 Animated Advertising Company, Boston.
 Anker Printing Company, The, Holyoke.
 Annawan Mills (Incorporated), Fall River.
 Annisquam Island Land Company, Boston.
 Anthony Manufacturing Co., Lynn.
 Anthony-Pilling Corporation, Boston.
 Anton Krieghoff Company, Boston.
 Apex Carbureter Company, Boston.
 Apex Store Co., The, Fitchburg.
 Apollo Theatre Incorporated, Boston.
 Apothecary Hall, Inc., North Adams.
 Appleton Company, Lowell.
 Apponaug Company, The, Boston.
 Apsley Rubber Company, Hudson.
 Arancio Brothers Company, Boston.
 Ararat Grocery Company, Boston.
 Arax Grocery Company, Incorporated, Boston.
 Arcade Company, Inc., The, Revere.
 Arcade Loan Company, The Worcester.
 Arcade Malleable Iron Company, Worcester.
 Archer and Company, Incorporated, Boston.
 Archer Rubber Company, Milford.
 Archibald Wheel Company, Lawrence.
 Architects Roofing Company, Boston.
 Architectural Review Company, The, Boston.

Architectural Testing & Inspecting Bureau, Inc., Boston.
 Arco Rubber Company, Boston.
 Arctic Ice and Cold Storage Company, Fall River.
 Ardolino Brothers and Hugh Cairns, Inc., Boston.
 Argo Tile and Pottery Company, Inc., Boston.
 Ariston Manufacturing Co., Inc., The, Boston.
 Arkwright Mills, The, Fall River.
 Arlington Amusement Company, Arlington.
 Arlington Automobile Company, Arlington.
 Arlington-Belmont Ice Company, Arlington.
 Arlington Coal Co., Arlington.
 Arlington Gas Light Company, Arlington. 1854, c. 207.
 Arlington Heights Garage, Inc., Arlington.
 Arlington Mills, Lawrence.
 Arlington Shoe Co., Haverhill.
 Arlington Steam Laundry Company, Arlington.
 Arlington Trust Company, Lawrence. 1904, c. 374.
 Armeson Plumbing and Heating Company, Incorporated, Springfield.
*Armeson Plumbing Company, Incorporated, Springfield. Name changed to
 Armeson Plumbing and Heating Company, Incorporated.*
 Armord Innertube Company, Boston.
 Armory Garage, Incorporated, Boston.
 Armour's Pattern Shop Co., Worcester.
 Armstrong Transfer Express Company, Boston.
 Arnold & Co., Inc., Boston.
 Arnold & Winsor Company, Boston.
 Arnold Electric Company, Boston.
 Arnold-Hoffman Company, Boston.
 Arnold Print Works, North Adams.
 Arnold-Roberts Company, The, Boston.
 Aromatic Chemical Company, Inc., Boston.
 Aronson the Furrier, Incorporated, Boston.
 Aroostook Farming and Lumber Co., Quincy.
 Aroostook Pulp and Paper Company, Boston.
 Arrow Company, The, Springfield.

Arrow Rubber Company, Boston.
 Arruda Grocery Co., Fall River.
 Art Engraving and Printing Co., Boston.
 Art Metal Construction Company, Boston.
 Art Photo Company, Springfield.
 Art Products Company, Boston.
 Art Stone Company, The, Greenfield.
 Arthur C. Harvey Company, Boston.
 Arthur D. Little, Incorporated, Boston.
 Arthur F. Tyler Company, Athol.
 Arthur G. Lockwood Company, Incorporated, Boston.
 Arthur H. Gammon, Inc., Haverhill.
 Arthur J. Cummiskey Motor Car Company Inc., Lowell.
 Arthur J. Mulholland Company, Salem.
 Arthur L. Johnson Co., Boston.
 Arthur L. Race Company, The, Boston.
 Arthur T. Cumings, Inc., Boston.
 Arthur Treat Company, Boston.
 Arthur W. Crane Company, Boston.
 Arthur W. Pope Company, Boston.
 Arthur W. Wood Company, Boston.
 Artisan Publishing Company, Holyoke.
 As Novidades Publishing Company of Fall River, Fall River.
 Asahel Wheeler Company, Boston.
 Asbestos Fabric Company, Limited, The, Boston.
 Asbestos Protected Metal Company, Boston.
 Ash & Nichols, Inc., Lynn.
 Ashby, Crawford Company, Brockton.
 Ashby Reservoir Company, Ashby.
 ✓ Ashfield Co-operative Creamery Association, The, Ashfield.
 ✓ Ashfield Farmers' Co-operative Exchange, Ashfield.
 Ashfield Water Company, Ashfield. 1903, c. 217.
 Ashley Drug Company, The, Attleboro.
 Ashman Drug Company, Boston.

Ashoyton Knitting Company, Shelburne.
 Ashton Valve Company, The, Boston.
 Ashworth Bros. Inc., Fall River.
 Asphalt Roof Coating Company, Limited, Boston.
 Aspinwall Water Company. 1904, c. 235.
 Assabet Associates, Incorporated, Concord.
 Asselta Company, The, Worcester.
 Assets Corporation, Boston.
 Associate Company, The, Boston.
 Associate Investment Company, Chelsea.
 Associate Power Company, The, Springfield.
 Associated Architects Printing & Supply Co., Boston.
 Associated Merchants and Manufacturers of New England, Inc., Boston.
 Associated Tanner's Machinery Company, The, Salem.
 Associated Tire Manufacturers Inc., Boston.
 Associated Trust, Inc., The, Boston.
 Associates, Inc., The, Boston.
 Astor Dress M'fg. Co., Boston.
 Ateitis Publishing Corporation, Boston.
 Atherton-Byard Furniture Company, Haverhill.
 Atherton Fowler Furniture Company, Worcester.
Atherton Furniture Company, Worcester. Name changed to Atherton Fowler Furniture Company.
 Atherton Furniture Company of Brockton, Brockton.
 Atherton Furniture Company of Pittsfield, Pittsfield.
 Athol Comb Company, Athol.
 Athol Gas and Electric Company, Athol. Pub. Stat., c. 106.
 Athol Ice Company, Athol.
 Athol Machine Company, The, Athol.
 Athol Manufacturing Company, Athol.
 Athol Theatre Company, Webster.
 Atkinson Coal Company, Newburyport.
 Atlantic Amusement Company, Boston.
 Atlantic Auto Company, Lynn.
 Atlantic Carbonic Company, Chelsea.

Atlantic Chicle Company, Boston.
 Atlantic Coal Company of Massachusetts, Boston.
 Atlantic Coast Hardware Co., Boston.
 Atlantic Company, Boston.
 Atlantic Decorating Company, Boston.
 Atlantic Dyestuff Company, Boston.
 Atlantic Halibut Company, Boston.
 Atlantic Interstate Express Company, Lynn.
 Atlantic Isinglass Company, Boston.
 Atlantic Lard Company, Boston.
 Atlantic Machine Screw Company, Boston.
 Atlantic Manufacturing Company, Lynn.
 Atlantic Monthly Company, The, Boston.
 Atlantic Motor and Supply Company (Inc.), Somerville.
 Atlantic Park Company, Boston.
 Atlantic Petroleum Company, Boston.
 Atlantic Printing Company, Boston.
 Atlantic Rope and Line Company, Boston.
 Atlantic Rubber Company, Hyde Park.
 Atlantic Sales Corporation, Boston.
 Atlantic Stationery & Bordering Co., Boston.
 Atlantic Talking Machine Company, Boston.
 Atlantic Wet Wash Laundry Company, Quincy.
 Atlantic Wirebound Box Company, Boston.
 Atlantic Works, East Boston.
 Atlantis Press, The, Cambridge.
 Atlas Box Company, Boston.
 Atlas Brass Foundry, Inc., Boston.
 Atlas Brick and Tile Company, Danvers.
 Atlas Chemical Company, The, Waltham.
 Atlas Film Corporation, Boston.
 Atlas Glue and Gelatine Company, Boston.
 Atlas Investment Company, Boston.
 Atlas Mills, The, Boston.

- Atlas Portland Cement Company, The, Boston.
 Atlas Sheet Metal Works (Inc.), Boston.
 Atlas Shoe Company, Boston.
 Atlas Steel Casting Company, Boston.
 Atlas Window Shade and Screen Co., Boston.
 Atlas Yarn Company, Boston.
 Atsatt Manufacturing Company, Mattapoisett.
 Atterbury Boston Company, Cambridge.
 Attleboro Automobile Company, Attleboro.
 Attleboro Bottling Company, Attleboro.
 Attleboro Braiding Company, Attleboro.
 Attleborough Branch Railroad Company, Attleboro. 1870, c. 100.
 Attleboro Drug Company, The, Attleboro.
 Attleboro' Gas Light Company Corporation, The, Attleboro. Pub. Stat., c. 106.
 Attleboro Press Company, The, Attleboro.
 Attleborough Steam and Electric Company, Attleboro. Pub. Stat., c. 106.
 Attleboro Trust Company, Attleboro. 1904, c. 374.
 Atwater Knitting Company, The, Westfield.
 Atwood & Payne Company, Boston.
 Atwood Bog Company, Boston.
 Atwood Fruit Product Company, Somerville.
 Atwood Market Company, Newton.
 Atwood Paper Company, Brockton.
 Atwood-Robbins Lumber Company, Plymouth.
 Atwood Specialty Company, Boston.
 Aube Smoke Consumer Company, Springfield.
 Auburn Agency Company, Boston.
 Auburn Last Company, Framingham.
 Audi Trading Company, Boston.
 Audiphone Company, Boston.
 Auditorium Amusement Company, Boston.
 Auditorium Company, The, Lynn.
 Aug. S. Spiegel Company, Boston.
 August Morand Company, Boston.

- Augustus Nickerson Inc., Boston.
- Aurora, Inc., Lynn.
- Austin Dog Bread & Animal Food Company, Boston.
- Austin Gove & Son, Incorporated, Boston.
- Austin H. Perry Co., Haverhill.
- Austral Window Company of New England, Boston.
- Auto Bill Post, Inc., Boston.
- Auto Buyers' Finance Company, Boston.
- Auto News Publishing Company, Boston.
- Auto Parts & Repair Company, Springfield.
- Auto Rapid Transit Company, Lowell.
- Auto Renting Company, Boston.
- Auto-Rilla Company, The, Boston.
- Auto Sales Company Inc., Boston.
- Auto Time Saver Repair Kit Company, Boston.
- Auto Wind Shield Company, Cambridge.
- Autocraft Company, The, Boston.
- Automatic Accounting Company, Boston.
- Automatic Advertising Machine Co., Boston.
- Automatic Air Brake Company, Boston.
- Automatic Brake Company, Haverhill.
- Automatic Electric Train and Station Annunciator Company, The, Lexington.
- Automatic Fire Arms Company, Boston.
- Automatic Gaslighting Equipment Company, Boston.
- Automatic Individual Butter Cutter Company, Boston.
- Automatic Metal Turning Company, Boston.
- Automatic Punching Devices and Advertising Company, Springfield. Name changed to Shanklin Equipment Company.*
- Automatic Safety Fire Valve Company, Boston.
- Automatic Sprinkler Company of Massachusetts, Boston.
- Automatic Telephone Company of New Bedford, New Bedford. Pub. Stat., c. 106.
- Automatic Wood Heel Machinery Co., Lynn.
- Automatic Wrench Manufacturing Company, Boston.
- Automobile Club of New England, Inc., Lynn.

Automobile League of America Inc., Boston.

Automobile Legal Association, Boston.

Automobile Tourists Association, Inc., Boston.

Autophone Company of New England, Boston.

Autoservice Company, Boston. Name changed to Sealed-Package Stores Company.

Autotoy Manufacturing Company, Boston.

Auxiliary Fire Alarm Company of Boston, The, Boston.

Avena Shops, Incorporated, The, Chautauqua, N. Y.

Averell & Thayer Co., Brockton.

Avery & Lowry Company, Boston.

Avery & Woodbury Co., Milford.

Avery Chemical Company, Boston.

Avery Furniture Company, Framingham.

Avery Hotel Company, Boston.

Avon Sole Company, Brockton.

Ayer & Longyear Incorporated, Boston.

Ayer Electric Light Company, Ayer. Pub. Stat., c. 106.

✓ Ayer Farmers' Co-operative Exchange, Ayer.

Ayer Machine Tool Company, Ayer.

Ayer Mills, Boston.

Ayer Rendering Company, Ayer.

Ayer Tanning Company, Ayer.

Azk Publishing Company, Boston.

Aztec Distributing Co., Boston.

B. A. Collins & Co. (Inc.), Springfield.

B. A. Corbin & Son Company, Webster.

B. A. Kaiser Company, Boston.

B. A. Snyder Company, Boston.

B. & A. D. Fessenden Co., Townsend.

B & G Shoe Company, Boston.

B. & R. Rubber Company, The, North Brookfield.

B. B. Freight and Express Company, Boston.

B. B. Noyes Company, Greenfield.

B. B. Suspender Company, Inc., The, Boston.

- B. C. F. Realty Corporation, Boston.
- B. D. Eisendrath Tanning Corporation, Boston.
- B. D. Goring Co., Worcester.
- B. D. Rising Paper Company, Great Barrington.
- B. F. Arnold Co., Worcester.
- B. F. Keith Theatre Company of Boston, Boston.
- B. F. Keith's Lowell Theatre Company, Boston.
- B. F. Marsh Company, Worcester.
- B. F. Perkins and Son, Incorporated, Holyoke.
- B. F. Phillips Company, Boston.
- B. F. Smith and Company, Incorporated, Boston.
- B. F. Smith Construction Company, Boston.
- B. F. Sturtevant Company, Boston.
- B. Feinberg Sons Company, Chelsea.
- B. Fleigel Company, Chelsea.
- B. G. Luther Company, Worcester.
- B. Greenwald Company, Boston.
- B. Hochberg Co., Boston.
- B. I. Seder Company, The, Worcester.
- B. J. Baker & Company, Inc., Boston.
- B. Kuposky Company, Boston.
- B. L. Roberts Company, The, Worcester.
- B. L. T. Company, Great Barrington.
- B. L. Tim Lumber Company, Boston.
- B. M. C. Durfee Safe Deposit and Trust Company, Fall River, 1887, c. 85.
Name changed to B. M. C. Durfee Trust Company.*
- B. M. C. Durfee Trust Company, Fall River. 1887, c. 85.
- B. M. Jones and Company, Incorporated, Boston.
- B. O. & G. C. Wilson, Inc., Boston.
- B. Q. & P. Manufacturing Co., Boston.
- B. R. Clafin, Inc., Northbridge.
- BRE Manufacturing Company, Boston.
- B. R. Yerxa Co., Boston.
- B. S. Hatch Company, Newton.
- B. S. Roy & Son Company, Worcester.

B. S. Snow Company, Boston.
 B. Slepian Co., Boston.
 B. U. Suspender Company, Boston.
 B. W. Brown Company, Concord.
 B. W. Neal, Inc., Brookline.
 B. Weinberg Company, Inc., Boston.
 Babbitt Steam Specialty Co., New Bedford.
 Babcock-Davis Corporation, Cambridge.
 Babcock Varnish Company, The, Boston.
 Babson-Dow Manufacturing Company, Boston.
 Babson's Statistical Organization, Incorporated, Wellesley.
 Bachrach Lumber Company, Chelsea.
 Back Bay Electrotype Company, Boston.
 Back Bay Storage Warehouse Co., Boston.
 Bacon-Farnum Company, Springfield.
 Bacon Felt Company, Winchester.
 Bacon-Taplin Company, Springfield.
 Badër Coal Company, The, Boston.
 Badger Fire Extinguisher Company, Boston.
 Bagley Heating Regulator Company, Incorporated, Boston.
 Bailey & Blendinger Manufacturing Company, Woburn.
 Bailey Embroidery Goods Company, The, Boston.
 Bailey Meter Company, Boston.
 Baileys, Cleansers & Dyers, Incorporated, Watertown.
 Bailie Basket Manufacturing Company, The, Boston.
 Bain Brothers Company, Boston.
 Baird and Bartlett Company, Boston.
 Baird & McGuire Inc., Boston.
 Baker & Kimball, Inc., Boston.
 Baker Auto Supply Company, Newton.
 Baker, Boies & Watson Company, Boston.
 Baker Box Company, Worcester.
 Baker Bros. & Co., Inc., Boston.
 Baker-Burgess Company, Boston.

Baker Engineering Corporation, Boston.
 Baker Foundry and Machine Company, Amesbury.
 Baker Land Co., The, Worcester.
 Baker Lead Manufacturing Company, Worcester.
 Baker Lumber Company, Worcester.
 Baker Motor Sales Company, Milford.
 Baker Rubber Cement Co., Boston.
 Baker Yacht Basin, Inc., Quincy.
 Bakers Standard Manufacturing Co., Boston.
 Balderston & Co., Incorporated, Boston.
 Baldwin Chain and Manufacturing Company, Worcester.
 Baldwin Garment Company, Holyoke.
 Baldwin Shipping Company Incorporated, Boston.
 Baldwin's Incorporated, Springfield.
 Baldwin's Inc. of New Hampshire, Springfield.
 Balfe Company, Boston.
 Balfour Company, The, Attleboro.
 Ball & Burnham, Inc., Cambridge.
 Ballantine Breweries Company, Boston.
 Ballard Vale Mills Company, Andover.
 Ballardvale Springs Company, The, Boston.
 Ballou Manufacturing Company Incorporated, Attleboro.
 Baltimore and Ohio Telegraph Company, Boston. Pub. Stat., c. 106.
 Bamacea Company, Boston.
 Bancroft Garage, Inc., Worcester.
 Bancroft Hotel Company, Worcester.
 Bancroft Razor Company, The, Worcester.
 Bancroft Realty Company, Worcester.
 Bancroft Shoe Supply Company, Worcester.
 Bancroft Textile Company, The, Worcester.
 Bangs and Ramsey Express Co., Winthrop.
 Bankers Cattle Loan & Farm Mortgage Company, Boston.
 Bankers' College Foundation, Inc., The, Boston.
 Bankers' Electric Protective Association, Boston.

Bankers Lock Inspection Company, Boston.
 Bankers Mortgage Company, Boston.
 Bankers Security & Mortgage Co., Boston.
 Bankers' Service Company, The, Boston.
 Banner Baking Co., Boston.
 Banner Publishing Company, The, Boston.
 Bantam Manufacturing Company, Boston.
 Barber Electric Manufacturing Co., The, North Attleborough.
 Barber Leather Company, North Adams.
 Barber Manufacturing Company, Lowell.
 Barbour Stockwell Company, Cambridge.
 Barclay, Brown & Bird, Incorporated, Boston.
 Barden Brothers Company, North Attleborough.
 Bargain Counter, Inc., The, Boston.
 Barker and Company, Incorporated, Boston.
 Barker-Bond Lumber Company, Boston.
 Barker Lumber Company, The, Fall River.
 Barletta-Cartullo Co., Boston.
 Barlow Coal Company, Fall River.
 Barlow Company, The, Holyoke.
 Barnaby Manufacturing Company, Fall River.
 Barnard Brothers Company, Worcester.
 Barnard Company, The, Boston.
 Barnard Construction Company, The, Cambridge.
 Barnard Manufacturing Company, Fall River.
 Barnard, Sumner & Putnam Company, Worcester.
 Barnes Pope Electric Company, Boston.
 Barnett and Goodman Incorporated, New Bedford.
 Barnett Drop Forging Company, Easthampton.
 Barney and Berry, Incorporated, Springfield.
 Barney Leavitt Company, Worcester.
 Barney-Vinal Company, The, Boston.
 Barnstable Water Company, Barnstable. 1911, c. 286.
 Barnstead Still and Sterilizer Co., Boston.

Baron von Palm Studio, Inc., Boston.
 Barone Brothers, Incorporated, Boston.
 Barr Sanatorium, Inc., The, Methuen.
 ✓ Barre Farmers' Co-operative Exchange, Barre.
 Barrett Brothers Incorporated, Boston.
 Barrett Chemical Company, Williamstown.
 Barrett Corporation, The, Malden.
 Barrington Pharmacy, Inc., Great Barrington.
 Barris-Kenyon Company, Pittsfield.
 Barristers Law Firm, Incorporated, Boston.
 Barron, Anderson Company, Boston.
 Barron Furniture Company, Brockton.
 Barry & Mitchell Co., Boston.
 Barry Building Wrecking Co., Incorporated, South Boston.
 Bart Manufacturing Company, The, Everett.
 Barta Press, The, Boston.
 Bartels & Thelen Shoe Co., Boston.
 Bartlett & Dow Company, Lowell.
 Bartlett Box & Lumber Co., Westborough.
 Bartlett, Somers Company, Lynn.
 Bartol Life Saving Apparatus Co., Inc., Boston.
 Baseball Magazine Company, The, Boston.
 Baseball Publishing Co., Boston.
 Bash Marble & Slate Company, Boston.
 Basle Adams Engineering Company, Boston.
 Bass Harbor Fish Freezing Company, Gloucester.
 Bass Point Company, Nahant.
 Bassett Cranberry Company, Norwood.
 Batchelder-Gallant Company, The, Boston.
 Batchelder's, Inc., Lynn.
 Bates Brothers Company, Athol.
 Bates C. Litch Construction Company, Lynn.
 Bates Garage Company, Wakefield.
 Bates Piano Company, Worcester.

- Bates Theatre Company, Attleboro.
 Bateswood Knitting Company, Boston.
 Bath Grinder Co., Fitchburg.
 Batterman, Rood Rubber Company, Framingham.
 Battery Wharf Store Company, Boston.
 Battle Cry of Peace, Inc., Boston.
 Baush Machine Tool Company, Springfield.
 Baxter-Duckworth Company, Springfield.
 Baxter Manufacturing Company, Boston.
 Bay Farm Company, The, Boston.
 Bay Fish Company, Boston.
 Bay State Amusement Co., Somerville.
 Bay State Associates, Inc., Boston.
 Bay State Belting Company, Boston.
 Bay State Brass Rail Company, Boston.
 Bay State Brick Company, Boston.
 Bay State Brick Company of Indian Orchard, The, Springfield.
 Bay State Candy Box Company, Boston.
 Bay State Chemical Company, Boston.
 Bay State Cleaning Company, The, Boston.
 Bay State Cloth Steaming Company, Boston.
 Bay State Coal Company, Worcester.
 Bay State Construction and Supply Company, Boston.
 ✓ Bay State Co-Operative Association, Brockton.
 Bay State Corset Company, Springfield.
 Bay State Cotton Corporation, Boston.
 Bay State Cranberry Co. (Inc.), Boston.
 Bay State Cranberry Company of Cape Cod, Carver.
 Bay State Crockery Company, Boston.
 Bay State Crucible Co., Taunton.
 Bay State Development Company, Boston.
 Bay State Diamond Company, Boston.
 Bay State Dredging & Contracting Co., Boston.
 Bay State Drug Company, Boston.

Bay State Elevator Company, Springfield.
Bay State Erecting Company, Cambridge.
Bay State Farms, Inc., Wilmington.
Bay State Felt Company, Westborough.
Bay State Fishing Company, Boston.
Bay State Foundry Company, Westfield.
Bay State Freezer Inc., Yarmouth.
Bay State Fruit Auction Company, Boston.
Bay State Fuel Co., Cambridge.
Bay State Handle Company, Boston.
Bay State Hardware Company, Boston.
Bay State Hosiery Company, Inc., Lynn.
Bay State House, Proprietors of the, Worcester.
Bay State Incorporating Company, Boston.
Bay State Investment Company, Boston.
Bay State Lamp Company, Danvers.
Bay State Laundry Company, Springfield.
Bay State Leather Company, Boston.
Bay State Linotyping Company, Brockton.
Bay State Lumber Company, Boston.
Bay State Manufacturing Company, Boston.
Bay State Market Company, New Bedford.
Bay State Metal Corporation, Brockton.
Bay State Millinery Co., Boston.
Bay State Oil Company, Somerville.
Bay State Packing Company, Boston.
Bay State Paper Company, Boston.
Bay State Parcel Checking Co., Boston.
Bay State Pink Granite Company, Milford.
Bay State Promotion Association, Inc., Boston.
Bay State Publishing Company, Boston.
Bay State Pump Company, Boston.
Bay State Realty Co., Boston.
Bay State Rubber Company, Boston.

Bay State Saw & Tool Mfg. Co., Boston.

Bay State Shellac Company, Fall River. Name changed to E. S. Parks Shellac Company.

Bay State Silver Black Fox Co., Inc., Boston.

Bay State Stables Incorporated, Boston.

Bay State Storage & Warehouse Company, Boston.

Bay State Street Railway Company. 1859, c. 202.

Bay State Tap and Die Company, Taunton.

Bay State Thread Works, Springfield.

Bay State Tool Handle Company, Worcester.

Bay State Transportation Company, Fall River.

Bay State Tray Company, Boston.

Bay State Trucking Co., Worcester.

Bay State Trust Company, Boston. 1887, c. 150.

Bay State Waste Company, Boston.

Bay State Wholesale Company, Boston.

Bay View Auto Parts Company, Boston.

Bay View Cranberry Company, Yarmouth.

Bay View Quarry Company, Quincy.

Bayburn Cleansing Shop Inc., Cambridge.

Bayside Inn Hotel Company, The, Duxbury.

Beach Soap Company, Lawrence.

Beacon Adjustment Company, Springfield.

Beacon Book Store Company, Boston.

Beacon Construction Company, Boston.

Beacon Credit Exchange, Incorporated, Springfield.

Beacon Development Inc., Boston.

Beacon Falls Rubber Shoe Company, The, Boston.

Beacon Falls Rubber Shoe Company of Boston, The, Boston.

Beacon Grocery Company, Inc., Boston.

Beacon Hill Corporation, Boston.

Beacon Investment Association, Inc., Boston.

Beacon Live Stock Co., Boston.

Beacon Manufacturing Company, New Bedford.

Beacon Mortgage & Realty Company, Boston.

- Beacon Motor Car Co., Boston.
- Beacon Motor Supply Company, Boston.
- Beacon Park Boat Co., Webster.
- Beacon Plating Company, Boston.
- Beacon Press, Inc., The, Boston.
- Beacon Profit Sharing Coupon Co., Boston.
- Beacon Public Warehouse and Storage Company, Boston.
- Beacon Rubber Company, Lynn.
- Beacon Securities Company, Boston.
- Beacon Theatre, Inc., Boston.
- Beacon Trust Company, Boston. 1892, c. 395.
- Beacon Waterproof Garment Company, Boston.
- Beal Nurses' Home and Registry, Incorporated, The, Boston.
- Beaman-Marvell Company, Leverett.
- Bear River Paper Company, Boston.
- Bearce Fixtures Co. (Inc.), Everett.
- Bearson Capstein Company, Boston.
- Bearson Kapstein Company, Boston. Name changed to Bearson Capstein Company.*
- Beattie Zinc Works Company, Reading.
- Beatty Construction Company, Boston.
- Beaudry & Company, Incorporated, Boston.
- Beauvais Water Heater Company, The, Holyoke.
- Beaver Brook Foundation Company, Waltham.
- Beaver Construction Co. Inc., The., Pittsfield.
- Beaver Contracting and Engineering Corporation, The, Boston.
- Beaver Manufacturing Company, Andover.
- Beaver Mills, North Adams.
- Becker Automobile Co., Boston.
- Becker Milling Machine Company, Boston.
- Becker-Stutz Automobile Company, Boston.
- Becker's Business College, Worcester.
- Beckwith Bros. Company, Westfield.
- Bedell Company of Massachusetts, The, Boston
- Bedell Incorporated, New Bedford.

Bedford Coal & Grain Company, Bedford.

✓ Bedford Coöperative Corporation, Bedford.

Bedford Loan Company, Boston.

Bedford Safety Razor Company, Bedford.

Beekman Tourist Company, Boston.

Beetle & Maclean Manufacturing Co., Boston.

Beggs & Cobb Incorporated, Boston.

Beggs & Cobb Tanning Company, Winchester.

Bela Body Company, Boston.

Belanger Spinning Process Company, Boston.

Belcher and Taylor Agricultural Tool Company, Chicopee.

Belcher Malleable Iron Company, Easton.

Belchertown Community League, Inc., Belchertown.

✓ Belchertown Co-operative Creamery Association, Belchertown.

Belchertown Water Company, Belchertown. 1912, c. 350.

Belisle Printing and Publishing Company, Worcester.

Bell Bayers & Woodberry Company, Boston.

Bell Brothers Company, Salem.

Bell Company, The, Worcester.

Bell Hardware Company, Stoneham.

Bell Rock Leather & Tanning Company, Malden.

Belle Bryce Gemmel Company, The, Boston.

Belle Bryce Gemmel, Inc., Boston.

Belle Vue Mills, Clinton.

Belle Waist Company, The, Boston.

Bellefontaine Brothers Company, Lowell.

Bellere Automatic Train Stopping Machinery Co., Boston.

Belleville Warehouse Company, New Bedford.

Bellevue Hotel Company, The, Springfield.

Bellevue Manufacturing Company, The, Lee.

Bellingham Woolen Company, The, Bellingham.

Bellows Falls Electric Company, Boston.

Bellows Falls Power Company, Boston.

Bellows Falls Skirt Company, Boston.

Belmont Amusement Company, Brockton.
 Belmont Baking Company, Brockton.
 Belmont Courier, Inc., Belmont.
 Belmont Laundry, Inc., Springfield.
 Belmont Spring Water Company, The, Boston.
 Belvidere Woolen Company, Lowell.
 Bemis and Call Hardware and Tool Company, Springfield.
 Bemis Rubber Company, Watertown.
 Ben. Berry Co., Falmouth.
 Ben Craig Players Company, Inc., Boston.
 Ben Levy Co., Boston.
 Bencks Company, The, Boston.
 Bender Shoe Company, Lynn.
 Beneficial Loan Society of Boston, Inc., Boston.
 Benjamin Bros. Company, Boston.
 Benjamin Fox, Incorporated, Boston.
 Benjamin Goldstein, Incorporated, Springfield.
 Benj. N. Moore & Sons Company, Boston.
 Benn Pump Works, Boston.
 Bennett Live Stock Company, Saugus.
 Bennett Manufacturing Company, Boston.
 Bennett Publishing Company, The, Boston.
 Bennett's Inc., Cambridge.
 Bennington Company, The, Boston.
 Benoit Blanchard Company, South Framingham.
 Benoit-Bourassa Company, Boston.
 Benoit-McShane Co., Malden.
 Benson Brothers Corporation, Boston.
 Benson Cigar Co., Worcester.
 Bent and Bush Company, The, Boston.
 Benz Kid Company, Lynn.
 Berger Manufacturing Company of Massachusetts, The, Boston.
 Bergson Clothing Company, Boston.
 Berkeley Drug Co., Boston.

Berkeley Theatre Co., Boston.

Berkeley-Tremont Company, Boston.

Berkshire Block Company, Great Barrington.

Berkshire Brewing Association, Incorporated, The, Pittsfield.

Berkshire Brick Company, Cheshire.

Berkshire Builders, Incorporated, Pittsfield.

Berkshire Company, The, Adams.

Berkshire Cotton Manufacturing Company, Adams.

Berkshire Electric Company, Pittsfield.

Berkshire Glass Sand Company, The, Cheshire.

Berkshire Grocery Company, Pittsfield.

✓ Berkshire Hills Co-operative Creamery Association, Monterey.

Berkshire Hills Paper Company, Adams.

Berkshire Hills Sanatorium, Inc., The, North Adams.

Berkshire Investing Company, Pittsfield.

Berkshire Leather Company, Pittsfield.

Berkshire Loan and Trust Company, Pittsfield. 1895, c. 165.

Berkshire Machine Company, Pittsfield.

Berkshire Magneto Company, Pittsfield.

Berkshire Manufacturing Company of Pittsfield, Pittsfield.

Berkshire Mill Supply Company, Pittsfield.

Berkshire Motor Sales Company, Incorporated, Pittsfield.

Berkshire Paper Company, North Adams.

Berkshire Real Estate Company, Great Barrington.

Berkshire Realty Trust Inc., Springfield.

Berkshire Schools Co., Mt. Washington.

Berkshire Steam Laundry Company, Pittsfield.

Berkshire Street Railway Company. Pub. Stat., c. 113.

Berkshire Vinegar Company, Pittsfield.

Berkshire Water Company, Lee. 1880, c. 127.

Berkshire Woolen & Worsted Company, Pittsfield.

Berkshire Woolen Company, Pittsfield.

Berlin Shoe Company, Boston.

Berman Furniture Company Incorporated, Quincy.

Bermudez Company, The, Boston.

Bernard J. Delaney Company, Springfield.

Bernard Lett Company, Boston.

Bernhard Boiler Company, Boston.

Bernner and Thompson Inc., Boston.

Berry Brothers Inc. of Massachusetts, Boston.

Berry Dodge Company, Newburyport.

*Berry Putnam Grain Company, The, North Andover. Name changed to
Marbleridge Grain Company.*

Berry Spring Water Company, Boston.

Berry-Wales Company, Boston.

Berry-Walker Company, Boston.

*Bert Chiffler Company, New Bedford. Name changed to Vogue Shop Inc.,
The.*

Bertelsen & Petersen Engineering Company, Boston.

Berwick and Smith Company, Norwood.

Berwick Cake Co., Boston.

Besse-Baker Company, Brockton.

Besse-Bryant Company, Worcester.

Besse-Carpenter Company, Springfield.

Besse-Mills Company, Holyoke.

Besse, Osborn & Odell Incorporated, Boston.

Besse-Rolfe Company, Lynn.

Besse, Russell Company, Fall River.

Best & Company Inc., Boston.

Best Ever Auto Specialty Company, Boston.

Best Paint Company, Boston.

Bestmade Can Company, Inc., Boston.

Bestol Company, The, Boston.

Bethel Chrome Tanning Company, Boston.

Better Homes Company, Inc., The, Boston.

Betty's Neck Company, The, Boston.

Beverly Building Association, The, Beverly.

Beverly Chemical and Supply Company, Beverly.

Beverly Coke Company, The, Beverly.

Beverly Confectionery Company, Beverly.

✓ Beverly Co-operative Association, Beverly.

Beverly Garage and Automobile Company, The, Beverly.

Beverly Gas and Electric Company, Beverly. 1851, c. 133.

Beverly News Company, Beverly.

Beverly Printing Company, Beverly.

Beverly Trust Company, Beverly. 1904, c. 374.

Bickford Auto-Livery Co. Inc., Fitchburg.

Bickford Machine Company, Greenfield.

Bicknell and Fuller Paper Box Company, Boston.

Bicknell Bros., Incorporated, Lawrence.

Bicknell-Thomas Co., Greenfield.

Bico-Products Corporation, Boston.

Biddle and Smart Company, The, Amesbury.

Bieber Polar Company, The, Worcester.

Bieberbach Company, Worcester. Name changed to Bieber Polar Company, The.

Bieringer Brothers Company, Boston.

Big T Film Company, The, Boston.

Bigelow & Dowse Company, Boston.

Bigelow-Hartford Carpet Company, Boston.

Bigelow, Kennard and Company, Inc., Boston.

Bigwood Woolen Company, Spencer.

Bijou Spa, Inc., Boston.

Bijou Theatre Company of Holyoke, Massachusetts, Holyoke.

Billerica Garden Suburb, Inc., Billerica.

Billerica Glue Company, Billerica.

Billings Dental Company, Rockland.

Bilodeau Ball Bearing Works, Inc., Boston.

Bircham Bend Power Company, Springfield.

Bird Machine Co., Walpole.

Birmingham Pen Co. Inc., The, Boston.

Birnie Paper Company, Springfield.

Bishop-Babcock-Becker Company of Massachusetts, The, Boston.

Bishop Bros. Quarry Co., Quincy.

- Bishop Company, The, North Attleborough.
 Bishop Publishing Company, The, Boston.
 Bishop Securities, Incorporated, Worcester.
 Bittel-Heifetz Company, Chelsea.
 Bituminous Road Implement Company, Boston.
 Bixby-Webber Co., Groton.
Black and White Cigar Company, The, Boston. Name changed to Black and White Cigarette Company, The.
 Black and White Cigarette Company, The, Boston.
 Black & White Company, Marlborough.
 Black Diamond Pelt Company, Boston.
 Black Island Granite Associates, The, Cambridge.
 Blacker and Shepard Company, Boston.
 Blackmer Cut Glass Company, New Bedford.
 Blackstone Beef Company, Incorporated, The, Boston.
 Blackstone Chemical Company, Boston.
 Blackstone Electric Light Company, The, Blackstone. Pub. Stat., c. 106.
 Blackstone Realty Company, Boston.
 Blackstone Valley Publishing Company, Millbury.
 Blair Corporation, The, Northborough.
 Blair-Forth Manufacturing Company, Boston.
 Blaisdell & Snyder, Inc., New Bedford.
 Blaisdell-Kavy Co., Pittsfield.
 Blaisdell-Waldron Company, Haverhill.
 Blake-Conlan Co., Boston.
 Blake-Curtis Company, Haverhill.
 Blake Electric Mfg. Company, Boston.
 Blake Hydraulic Valve Corporation, New Bedford.
 Blake Manufacturing Company, Springfield.
 Blake Pump & Condenser Co., Fitchburg.
 Blake Signal & Manufacturing Company, Boston.
 Blakeslee Company Incorporated, Malden.
 Blanc-Levin Pharmacy, Incorporated, Springfield.
 Blanchard & Company, Incorporated, Boston.
 Blanchard & Gould Co., Acton.

Blanchard Brothers Granite Company, Uxbridge.

Blanchard Company, The, Boston.

Blanchard Lumber Company, Boston.

Blanchard Machine Company, The, Boston.

Blanchard Printing Company, Boston.

✓ Blandford Cooperative Creamery Exchange, Blandford.

Blandin Company, Lawrence.

Blanking Machine Company, Hyde Park.

Bleachery Fuel Company, The, Waltham.

Bleak House Association, Dennis.

Bleiler Contracting Company, Boston.

Bliss & Perry Co., Newburyport.

Bliss Mining Co., Boston.

Blitz Sales Company, Boston.

Block Plant Electric Light Company, The, Boston. Pub. Stat., c. 106.

Blount Engineering Company, Boston.

Blue Hill Avenue Realty Co., Boston.

Blue Hill Quarry Company, Quincy.

Blue Hill Street Railway Company, The. Pub. Stat., c. 113.

Blue Hills Pedigreed Silver Black Fox Company, Boston.

Blue Hog Breeding Company, The, Lynn.

Blue Line Jitney Company, The, Lawrence.

Blue Ribbon Garage Company, Springfield.

Blue Taxi Co., Haverhill.

Bluebird Photo Plays of New England Inc., Boston.

Bluine Manufacturing Company, Concord.

Board of Trade Association, Provincetown.

Boat Meadow Cranberry Company, Orleans.

Boice-Perrine Company, Boston.

Bolander and Parker Shoe Company, Lynn.

Bolton and Hicks Company, Boston.

Bolton Fruit Company, Bolton.

Bolton Telephone Company, The, Bolton. Rev. Laws, c. 110.

Bolton Worsted Mills, Inc., Methuen.

- Bon Marché Dry Goods Company, The, Lowell.
 Bon-Ton Millinery Co., The, Fall River.
 Bonaventure Company, Boston.
 Bond and Bond Company, Boston.
 Bond Grain Company, Worcester.
 Bond Tire Company, Boston.
 Bonded Products Company, Boston.
 Bonelli-Adams Co., Boston.
 Bonney-McCormack Co., Taunton.
 Bonnie Brae Farms Inc., Sheffield.
 Bonny Brook Farm Company, Grafton.
 Boo-Bok Library Company, Boston.
 Booker Custom Laundry, Incorporated, The, Boston.
 Boot & Shoe Protective Association of New England, The, Boston.
 Boot and Shoe Recorder Publishing Company, Boston.
 Booth & Chalmers Woodworking Company, Boston (Charlestown).
 Booth & Chase Company, Inc., Fall River.
 Booth Co., The, Worcester.
 Booth Fisheries Company, Boston.
 Booth Manufacturing Company, New Bedford.
 Boott Mills, Lowell.
 Borden & Remington Co., Fall River.
 Borden, Guiney and Kendall Company, Fall River.
 Border City Manufacturing Company, Fall River.
 Borst-Pierce Company, Boston.
 Boss Dry Goods Company, Worcester.
 Boston Acetylene Generator Company, Boston.
 Boston Advertising Company, Boston.
 Boston Air Conditioning Company, Boston.
 Boston Amusement Company, The, Boston.
 Boston Anaesthetic Co., Boston.
 Boston and Albany Railroad Company, Boston. 1867, c. 270.
 Boston and Chelsea Railroad Company, Boston. 1854, c. 445.
 Boston and Eastern Electric Railroad Company. 1906, c. 516.

Boston and Gloucester Steamboat Company, The, Boston.
 Boston & Lawrence Bolt & Iron Co., Boston.
 Boston and Lockport Block Company, Boston.
 Boston and Lowell Railroad Corporation, Boston. 1830, c. 4.
 Boston and Maine Railroad, Boston. 1833, c. 109.
 Boston and Montana Guarantee Company, Boston.
 Boston and Ophir Gold Mining Company, Boston.
 Boston & Pacific Steamship Company, Boston.
 Boston and Philadelphia Steamship Company.
 Boston and Providence Railroad Corporation, Boston. 1831, c. 56.
 Boston and Revere Electric Street Railway Company, Revere. 1889,
 c. 363.
 Boston & Revere Rubber Company, The, Chelsea.
 Boston & Southern Lumber Company Inc., Boston.
 Boston and Springfield Despatch Company, Springfield.
 Boston and Suburban Laundry Company, Cambridge.
 Boston and Virginia Nickel Company, The, Boston.
 Boston and Worcester Street Railway Company. Pub. Stat., c. 113.
 Boston Arena Company, Boston.
 Boston Armature Works, Inc., Boston.
 Boston Artesian Well Company, Boston.
 Boston Artificial Limb Company, Boston.
 Boston Asphalt Company, Boston.
 Boston Auto Auction & Sales Co., Inc., Boston.
 Boston Auto Craft Company, Boston.
 Boston Auto Gage Co., Boston.
 Boston Automatic Machine Company, Boston.
 Boston Automobile Dealers Association Incorporated, Boston.
 Boston Badge Company, Boston.
 Boston Bait and Supply Company, The, Boston.
 Boston Baking Powder Company, Lowell.
 Boston Baled Shavings Exchange, Inc., Boston.
 Boston Bank Note Company, Boston.
 Boston Bargain Syndicate, Inc., Boston.
 Boston Batavia Rubber Co., Boston.

- Boston Beef Company, Boston.
- Boston Beer Company, Boston.
- Boston Belting Company, Boston.
- Boston-Berkshire Composite Brick Company, Cheshire.
- Boston Billiard and Bowling Company, Boston.
- Boston Blower Company, The, Boston.
- Boston Bolt and Iron Co., Boston.
- Boston Bonnet Wire Co., Boston.
- Boston Book Company, The, Boston.
- Boston Book-binding Company, Boston.
- Boston Braid Manufacturing Company, Boston.
- Boston Brass Andiron Company, Boston.
- Boston Brass Company, Boston.
- Boston Brazing Company, Boston.
- Boston Brick Company, Boston.
- Boston Building Material Company, Boston.
- Boston Caddo Oil Company, Boston.
- Boston, Cape Cod and New York Canal Company. 1899, c. 448.
- Boston Casualty Company, Boston. 1907, c. 576.
- Boston Chiclé Company, Malden.
- Boston Cleaning Company, Boston.
- Boston Clip & Tag Company, Boston.
- Boston Clock Company, Boston.
- Boston Clothing Co., Brockton.
- Boston Coal Company, Boston.
- Boston Coat Front Company, Boston.
- Boston Combining Company, Mansfield.
- Boston Commercial Company, Boston.
- Boston Commercial Motor Vehicle Association, Incorporated, Boston.
- Boston Condensed Milk Company, Boston.
- Boston Confectionery Company, Cambridge.
- Boston Consolidated Gas Company, Boston. 1903, c. 417.
- Boston Construction Company, Boston.
- Boston Co-operative Building Company, Boston.

✓ Boston Co-operative Flower Market, Boston.
 Boston Copper-Back Mirror Co., Boston.
 Boston Copper Works Company, Boston.
 Boston Cost Recorder Company, Boston.
 Boston Crown Co., Boston.
 Boston Decorative Plant Company, Boston.
 Boston Dental Parlors, Incorporated, Boston.
 Boston Development and Sanitary Company, Boston.
 Boston Domestic Sponging Co., Boston.
 Boston Dredging Company, Boston.
 Boston Drilling Co., Boston.
 Boston Drug Company, Boston.
 Boston Dry Goods Company, Boston.
 Boston Duck Company, Palmer and Belchertown.
 Boston Dwelling House Company, Boston.
 Boston Dye House, Inc., Malden.
 Boston Egg Company, Inc., Boston.
 Boston Electric Light Company, Boston. Pub. Stat., c. 106.
 Boston Electric Protective Association, Boston.
 Boston Electrolytic Oxygen Company, Boston.
 Boston Electrotpe Company, Boston.
 Boston Elevated Railway Company, Boston. 1894, c. 548.
 Boston Elite Quality Shop, Inc., Boston.
 Boston Envelope Company, Boston.
 Boston Equipment and Dock Company, Boston.
 Boston Export Company, Boston.
 Boston Express Exchange (Incorporated), Boston.
 Boston Fabricating Company, Boston.
 Boston Family Laundry Inc., Boston.
 Boston Feather Duster Company, Boston.
 Boston Feature Film Company, Boston.
 Boston Felt Manufacturing Company, Boston.
 Boston Fibre Co., Inc., Boston.
 Boston Filter Company, Chelsea.

Boston Finance and Realty Company, Boston.
 Boston Fire Adjustment Company, The, Boston.
 Boston Fish Company, Incorporated, Boston.
 Boston Fish Market Corporation, Boston.
 Boston Fish Pier Company, Boston.
 Boston Floor Company, Limited, Boston.
 Boston Flower Exchange, Inc., Boston.
 Boston Food Products Company, Boston.
 Boston Forge Company, Boston.
 Boston Foundry Company, Boston.
 Boston French Range Company, Boston.
 Boston Fresh Tripe Company, Boston.
 Boston Furnace Company, Boston.
 Boston Furniture Store, Incorporated, Athol.
 Boston Garage Company, Boston.
 Boston Gardening Company, Newton.
 Boston Globe Cap Company, Boston.
 Boston Gore and Web Manufacturing Company, Chelsea.
 Boston Harbor Transportation Company, Boston.
 Boston Hat & Bonnet Frame Company, Boston.
 Boston Hebrew Publishing Company, Boston.
 Boston Herald, Incorporated, Boston.
 Boston Holding Company, Boston.
 Boston House Wrecking Company, Boston.
 Boston Humus Company, Boston.
 Boston Ice Company, The, Boston.
 Boston Ice Cream Company, Boston.
 Boston Index Card Company, Boston.
 Boston Indurating Company, Boston.
 Boston Insulated Wire & Cable Co., Boston.
 Boston Insurance Company, Boston. 1872, c. 375.
 Boston Investment Company, Boston.
 Boston Iron Works, Boston.
 Boston Jewelry Exchange, Inc., Boston.

Boston Jewelry Manufacturing Company, Boston.
 Boston Jewish Voice, Inc., The, Boston.
 Boston Laboratories Incorporated, Boston.
 Boston Lace Store, Inc., The, Boston.
 Boston Lacing Hook Company, The, Boston.
 Boston Ladies Outfitters Inc., Boston.
 Boston Laundry & Supply Co., Boston.
 Boston Leather & Fibre Co., Boston.
 Boston Lightning Rod Co., Boston.
 Boston Live Poultry Co., Boston.
 Boston Loan Company, Boston (1903).
 Boston Loan Company, Boston (1916).
 Boston Lock Nut Co., Boston.
 Boston Longford Auto Parts Company, Boston.
 Boston Lunch Company Inc., The, Boston.
 Boston Machine Works Company, Boston.
 Boston Machinery Company, Boston.
 Boston Mail Delivery Co., Boston.
 Boston Mailing Company, Boston.
 Boston Mfg. & Distributing Co., Boston.
 Boston Manufacturing Company, 1901, The, Waltham.
 Boston Map Mounting Service, Inc., Boston.
 Boston Marine Hardware Company, Boston.
 Boston Market Reporter Publishing Company, Boston.
 Boston Milling Company, Boston.
 Boston Mining and Stock Exchange, Boston.
 Boston Mirror Company, Boston.
 Boston Morris Plan Company, The, Boston.
 Boston Mortgage Bond Company, Boston.
 Boston Museum Corporation, Boston.
 Boston Musical Instrument Company, Boston.
 Boston, Nahant and Pines Steamboat Company, Boston.
 Boston National League Baseball Company.
 Boston News Bureau Company, Boston.

- Boston Nickel Plating Company, Boston.
 Boston Note Brokerage Company, Boston.
 Boston Oil and Gasolene Company, Boston.
 Boston Oil and Grease Company, Boston.
 Boston Oil Company, The, Boston.
 Boston Opera Company, Boston.
 Boston Operating Company, Boston.
 Boston Optical Company, Boston.
 Boston Oregon Mast Company, Boston.
 Boston Packing and Provision Company, Boston.
 Boston Paint and Extender Co., Boston.
 Boston Paint & Wall Paper Company, Boston.
 Boston Paper Board Company, Boston.
 Boston Paper Specialty Company, Boston.
 Boston Parcel Delivery Company, Boston.
 Boston Pencil Pointer Company, Boston.
 Boston Phonograph Company, Boston.
 Boston Photo Engraving Company, Boston.
 Boston Photo Play Company, Boston.
 Boston Piano Supply Company, Boston.
 Boston Pier, or the Long Wharf, Proprietors of, Boston.
 Boston Pipe & Fittings Co., Boston.
 Boston Plastic Art Company, Boston.
 Boston Plate and Window Glass Company, Boston.
 Boston Players Company, Boston.
 Boston Pneumatic Transit Company, Boston.
 Boston Pocket Manual Company, Boston.
 Boston Portrait Company Inc., Boston.
 Boston Pottery Company, Boston.
 Boston Printing Press & Machinery Co., Boston.
 Boston, Providence and Fall River Express Company, Boston.
 Boston Publishing Company, Boston.
 Boston, Quincy and Fall River Bicycle Railway Company, Boston. 1897,
 c. 527. Sp. Acts 1915, c. 279.
 Boston Railroad Holding Company, Boston.

- Boston Realty and Construction Company, The, Boston.
 Boston Realty Holding Company, Boston.
 Boston Regalia Company, The, Boston.
 Boston Renovating Machinery Co., Boston.
 Boston Retail Grocers Food Fair Company, Boston.
 Boston, Revere Beach and Lynn Railroad Company, Boston. 1872, c. 53.
 Boston Rubber Company, Boston.
 Boston Rubber Shoe Company, Malden.
 Boston Safe Deposit and Trust Company, Boston. 1867, c. 151.
 Boston Safety Lock Company, Boston.
 Boston Sales Company, Inc., Boston.
 Boston Sanitary Wagon Company, Boston.
 Boston Sash Weight Company, Boston.
 Boston Saw and Tool Company, Boston.
 Boston Scale & Machine Company, Boston.
 Boston Self-Locking Block Company, Boston.
 Boston Shipbuilding Company, Boston.
 Boston Shoe Co., Boston.
 Boston Silk Company, The, Boston.
 Boston Silver Black Fox Company, The, Boston.
 Boston Snap Fastener Company, Boston.
 Boston Soda Fountain Company, The, Boston.
 Boston Specialty Company, Boston.
 Boston Spray Company, Boston.
 Boston Steamship Company, Boston.
 Boston Steel & Mfg. Company, Boston.
 Boston Stevedore Company, Boston.
 Boston Stitching and Plaiting Co., Boston.
 Boston Stock and Die Company, Boston.
 Boston Stoker Company, Boston.
 Boston Storage Company, Boston.
 Boston Storage Warehouse Company, Boston.
 Boston Structural Steel Company, Cambridge.
 Boston Suburban Book Co., Boston.

Boston Tavern Inc., Boston.
 Boston Team Owners' Supply Company, Boston.
 Boston Terminal Company, The, Boston.
 Boston Terminal Refrigerating Company, Boston.
 Boston Times Company, The, Boston.
 Boston Tow Boat Company, Boston.
 Boston Trading and Fruit Company, The, Boston.
 Boston Transcript Company, Boston.
 Boston Transfer Company, The, Boston.
 Boston Transportation Co., Boston.
 Boston Travelling Goods Company, Boston.
 Boston Trucking Company, Boston.
 Boston Upholstering Company, Boston.
 Boston Vapor Heating Co., Boston.
 Boston Varnish Company, Everett.
 Boston Vending Co., Cambridge.
 Boston Veterinary Hospital, The, Boston.
 Boston Wall Paper House, Incorporated, Boston.
 Boston Watch Company, Boston.
 Boston Water Power Company, Boston.
 Boston West Africa Trading Co., Boston.
 Boston Wharf Company, The, Boston.
 Boston Wholesale Cloak and Suit Association Inc., Boston.
 Boston Wholesale Drug Co., Inc., Boston.
 Boston Wholesale Grocery Company, The, Boston.
 Boston Wholesale Millinery Company, Inc., Boston.
 Boston Willow Furniture Company, Boston.
 Boston Woven Hose and Rubber Company, Cambridge.
 Boston Wrench Co., Boston.
 Boston Yarn Company, Boston.
 Bostonia Motor Mfg. Co., Boston.
 Bosworth & Beal Inc., Cohasset.
 Boudoir Slipper Co., Inc., Lynn.
 Boughton Door Company, Boston.

Boulevard Amusement Co., Revere.
 Boulevard Auto Company, Somerville.
 Boulevard Garage Company, Lawrence.
 Boulevard Pharmacy, Everett.
 Boulevard Storage Warehouse & Realty Company, Medford.
 Boulevard Trust Company of Brookline, Brookline. 1904, c. 374.
 Bourn-Hadley Company, Templeton.
 Bourne Mills, Fall River.
 Bourque Construction Company, The, Lawrence.
 Bourse Cigar Co., The, Boston.
 Boutwell Bros., Incorporated, Lowell.
 Bow Ridge Development Company, The, Boston.
 Bowditch & Clapp Company, Boston.
 Bowe Shoe Repair, Inc., Brockton.
 Bowen & Rich, Inc., Boston.
 Bowenville Coal Company, The, Fall River.
 Bower & Bartlett Company, Boston.
 Bowers Can Seal Company, Boston.
 Bowie Manufacturing Company, The, Boston.
 Bowker and Archer Marble Co., Boston.
 Bowker Fertilizer Company, Boston.
 Bowker Torrey Company, The, Boston.
 Boyajian's Pharmacy, Boston.
 Boyce Cigar Company, Boston.
 Boyd Transportation Company, The, Brockton.
 Boyden and Company, Incorporated, Boston.
 Boylston Bottling Company, Boston.
 Boylston Dental Laboratory Company, Boston.
 Boylston Market Association, The, Boston.
 Boylston Realty Corporation, Boston.
 Boylston Teaming Company, Clinton.
 Boynton Coal Company (Incorporated), Gloucester.
 Boys Store, Inc., The, Boston.
 Bozark Zinc Company, Boston.

Bozart Rug Company, Springfield.
 Brackett Heel Company, Newburyport.
 Brackett-Parker Company, Boston.
 Bradbury Company, The, Brookline.
 Bradford Extracting Company, Haverhill.
 Bradford Lumber Company, The, Williamsburg.
 Bradlee and Chatman Company, The, Boston.
 Bradley Fertilizer Company, Boston.
 Bradley Manufacturing Co., Boston.
 Bradley Portable House Company, Randolph.
 Bradley Rug Co., Plymouth.
 Bradshaw-Patten Company, Boston.
 Bradstreet Heel Company, Haverhill.
 Bragdon-Jones Company, Boston.
 Braintree Car Renting Company, Braintree.
 Braintree Rubber Cement Company, Braintree.
 Brandon Farms Milk Company, Boston.
 Brandt Leather Company, Norwood.
 Brandt Leather Corporation, Boston.
 Brandt's Inc., Boston.
 Brant Rock House Co., Marshfield.
 Brant Rock Water Company, Marshfield. 1890, c. 174.
 Breck-Robinson Nursery Company, Boston.
 Breck's Real Estate Agency (Inc.), Boston.
 Breed Coal Company, Lynn.
 Brennan & Palmer, Inc., Salem.
 Brennan Boot and Shoe Company, Natick.
 Brennan Grain Co., Chelsea.
 Brenner-Myers Company, Boston.
 Breslin & Campbell, Inc., Boston.
 Breton Coal Company, Boston.
 Brett-Rayner-Boyer Company, Cambridge.
 Brewer and Carlson Company, Athol.
 Brewer & Company Inc., Fall River.

Brewer Elevator Company, Boston.

Brewster Hotel Company, Boston.

Bridge-Baxter Co., Boston.

Bridge Company, The, Marlborough.

Bridgewater Ice and Coal Company, The, Bridgewater.

Bridgewater Shoe Factory Company, Bridgewater.

Bridgewater Trust Company, Bridgewater. 1904, c. 374; 1908, c. 163.

Bridgewater Workers Co-operative Association, Inc., Bridgewater.

Bridgewaters Water Company, Bridgewater. 1887, c. 192.

Brigham and Smith Company, Boston.

Brierly-Lombard Company, The, Worcester.

Briggs and Allyn Manufacturing Company, Lawrence.

Briggs Carriage Company, Amesbury.

Briggs Electric Company, New Bedford.

Brigham Company, The, Springfield.

Brighton Avenue Realty Co., Boston.

Brighton Coal Company, Boston.

Brighton Cold Storage Warehouse Company, Boston.

Brighton Dressed Meat Company, Boston.

Brightwood Garage Company, Springfield.

Brightwood Manufacturing Company, The, North Andover.

Brimfield Farmers Co-operative Exchange, Brimfield.

Bristle Expander Company, The, Boston.

Bristol & Norfolk Street Railway Company. Rev. Laws, c. 112, §13.

Bristol Cigar Company, Fall River.

Bristol County Realty Company, Inc., Taunton.

Bristol Manufacturing Corporation, New Bedford.

Bristol Realty Company, Boston.

British-American Tailors, Inc., Boston.

Brittain Dental Show Case Company, Boston.

Britton-Stevens Motors Corporation, (East) Cambridge.

Broadfield Poultry Farm, Inc., Bolton.

Broadhurst Company, Springfield.

Broadwalk Shoe Company, Haverhill.

- Broadway Amusement Company, Boston.
- Broadway Dispensary, Inc., Boston.
- Broadway Extension Poultry Company, The, Boston.
- Broadway Garage, Inc., Lynn.
- Broadway Garage, Inc. of Chelsea, Chelsea.
- Broadway Ice-Cream Company, Revere.
- Broadway Iron Foundry Company, Cambridge.
- Broadway Storage Company, Boston.
- Broadway Theater Company, Springfield.
- Broadway Theatre Company of Lawrence, Lawrence.
- Broadway Theatre Stock Company, Boston.
- Broadway Wholesale Millinery Co., Boston.
- Brockton and Plymouth Street Railway Company. Pub. Stat., c. 113.
- Brockton Auto Exchange, Brockton.
- Brockton Box Toe Corporation, Brockton.
- Brockton Bread Co., Brockton.
- Brockton Cold Storage and Warehouse Co., Brockton.
- ✓ Brockton Co-operative Boot and Shoe Company, The, Brockton.
- Brockton Die Company, Brockton.
- Brockton Direct Shoe Co., Brockton.
- Brockton Drug Company, Brockton.
- Brockton Gas Light Company, Brockton. Organized 1859.
- Brockton Hebrew Loan Corporation, The, Brockton.
- Brockton Heel Company, Brockton.
- Brockton Ice & Coal Company, Brockton.
- Brockton Ideal Box Company, The, Brockton.
- Brockton Iron and Metal Company, Brockton.
- Brockton Last Co., Brockton.
- Brockton-Lowell Amusement Co., Brockton.
- Brockton Macaroni Company, The, Brockton.
- Brockton Morris Plan Company, The, Brockton.
- Brockton Motor Exchange Co., Brockton.
- Brockton Mowing Machine Cutter-Bar Company, Brockton.
- Brockton Oil Co., Brockton.

Brockton Publishing Company, Brockton.
 Brockton Shoe Company, Brockton.
 Brockton Shoe Market Inc., Brockton.
 Brockton Sole Leather Mat Company, Boston.
 Brockton Spa, Inc., The, Brockton.
 Brockton Theatre Company, Boston.
 Brockton Transportation Company, Brockton.
 Brockton Webbing Company, Brockton.
 Brockton Welting Company, Brockton.
 Brockway-Smith Corporation, The, Lynn.
 Broma-Mist Company, Boston.
 Bronson Building Company, Attleboro.
 Bronze Weather Strip Co., Boston.
 Brooker Building Finish Company, The, Boston.
 Brookfield Realty Company, The, Brookfield.
 Brookfield Woolen Company, Lowell.
 Brookline Chemical Company, The, Boston.
 Brookline Chronicle Publishing Company, Brookline.
 Brookline Lumber & Supply Company, Brookline.
 Brookline Motor Service Co., Brookline.
 Brookline Press, The, Brookline.
 Brookline Provision Company, Brookline.
 Brookline Storage Warehouse, Brookline.
 Brookline Taxi Company, Boston.
 Brookline Trust Company, Brookline. 1904, c. 374.
 Brooklyn Tube Works, Boston.
 Brookmede Farm Company, New Marlborough.
 Brooks & Company, Incorporated, Boston.
 Brooks Bank Note Company, Boston.
 Brooks Barley Company, Boston.
 Brooks Construction and Lumber Co., The, Newburyport.
 Brooks Manufacturing Company, The, Boston.
 Brooks' Pharmacy, Inc., Fitchburg.
 Brooks-Skinner Company, (North) Weymouth.

Brookside Dairy Inc., Northampton.
 Brookside Worsted Mills, Chelmsford.
 Brophy Barrabee Company, Boston.
 Brophy Bros. Shoe Co., Lynn.
 Brotherhood Accident Company, Boston. 1907, c. 576.
 Brotherhood Realty And Construction Corporation, Newton.
 Brown & Company, Inc., Boston. (1916.)
 Brown & Ross, Incorporated, Springfield.
 Brown & Simonds Company, The, Boston.
 Brown Bag Filling Machine Co., The, Fitchburg.
 Brown-Conant, Inc., Boston.
 Brown Credit Company, Boston.
 Brown Daisy Products Company, Boston.
 Brown-Davis Hardware Company, Worcester.
 Brown, De Loriea Company, Boston.
 Brown Durrell Co., Boston.
 Brown Folding Stool Company, Boston.
 Brown Garage and Carriage Co., Boston.
 Brown-Gates Company, Springfield.
 Brown-Howland Company, Boston.
 Brown-Howland Corporation, Boston.
 Brown Jewelry Company, Incorporated, The, Newburyport.
 Brown Manufacturing Company, Boston.
 Brown-Rawson Garage Co., Gardner.
 Brown-Wales Company, Boston.
 Browne Apparatus Company, Boston.
 Brownell Boston Company, Boston.
 Browning, King & Company, Inc., Boston.
 Brown's Cash Market, Inc., Boston.
 Brown's Enamel Works, Inc., Fitchburg.
 Brown's Express Company, Chelsea.
 Brown's, Inc., Boston.
 Brown's Letters, Inc., Boston.
 Bruce & Warner Express Co., Quincy.

Bruce-Heustis Electric Co., Fitchburg. Name changed to E. A. Bruce Electric Co.

Brunell Electrottype Company, Worcester.

Brunswick Balke Collender Company, Boston.

Brunswick Company, The, Boston.

Brunswick Realty Company, Boston.

Brunswick Woolen Mills, Boston.

Bryan Hardware Company, Westfield.

Bryant and Company, Incorporated, Cambridge.

Bryant & Ordway Company, Boston.

Bryant Box Company, The, Westfield.

Bryant Company, The, Boston.

Bryning Shelf Company, Boston.

Buchanan and Bolt Wire Company, Holyoke.

Buchanan Forwarding Company, Boston.

Buchholz Company, The, Springfield.

Buck Grain Company, Randolph.

Buck Printing Company, Boston.

Buckley Automatic Flag-pole Company, Boston.

Buckley's Incorporated, Haverhill.

Bud Wine and Liquor Company, Incorporated, The, Holyoke.

Buerkel & Company, Incorporated, Boston.

Buff & Buff Manufacturing Company, Boston.

Buffalo Leasing Company, Boston.

Buffington Pharmacy Company, Worcester.

Buick Boston Company, Lowell.

Builders and Buyers Mortgage Company, Cambridge.

Builders Foundry Co., Boston.

Builders Iron and Steel Company, Cambridge.

Builders Material Co., The, Peabody.

Building Trades' Credit Agency, The, Boston.

Buildings Repair Company, Boston.

Bulfinch Realty Company, Boston.

Bullard Company, The, Boston.

Bullock Cranberry Company, The, Wareham.

Bundy, Maislein Lumber Company, Boston.
 Bunker Bancroft Co., Springfield.
 Bunker Hill Breweries Incorporated, Boston.
 Bunker Hill Laundry Company, Boston.
 Bunkio Matsuki Corporation, The, Boston.
 Bunnell Company, The, Worcester.
 Bunting & Emery Company, Boston.
 Buono-Palladino Co., Boston.
 Burbank & Ryder Varnish Company, Everett.
 Burbank Engraving Co., Boston.
 Burden & Company inc., Boston.
 Burden-Bryant Company, Springfield.
 Burdett College, Boston. Pub. Stat., c. 115.
 Burdett Shoe Company, Lynn.
 Burdett Stain & Blacking Company, Lynn.
 Burditt & McKenney Company, Malden.
 Burditt & Williams Co., Boston.
 Bureau of University Travel (Inc.) The, Boston.
 Burgess Company, Marblehead.
 Burgess Company & Curtis, Marblehead.
 Burgess Teaming Company, The, Plymouth.
 Burke and Burke Incorporated, Lynn.
 Burke & Company, Inc., Boston.
 Burkhardt Company Incorporated, Boston.
 Burkinshaw Knife Company, Pepperell.
 Burkley Shoe Co., Inc., Brockton.
 Burleigh & Martin Incorporated, Boston.
 Burleigh Shoe Co., Chelsea.
 Burlingame and Darbys' Company, The, North Adams.
 Burnett & Sherman, Inc., Boston.
 Burnham Brothers Marine Railways Company, Gloucester.
 Burnham Motor Company, Lawrence.
 Burnham Soluble Iodine Company, Newton.
 Burns Company, The, Andover.

Burns Fecht Bicknell Co., Boston.
 Burn's River Ice Corporation, New Bedford.
 Burns System, Incorporated, Ayer.
 Burr Company, The, Ludlow.
 Burrill Tire Tool Company, The, Concord (Junction).
 Burrows & Sanborn, Inc., Lynn.
 Burt and Packard Company, Brockton.
 Burt Furniture Company, North Attleborough.
 Burton Company, The, Boston.
 Burton H. Wiggin Company, Lowell.
 Burtworth Carpet Company, Springfield.
 Busby-Seele Company, Lynn.
 Busch's Auto Tours, Inc., Boston.
 Bush and Witherspoon Company, Boston.
 Bushway Ice Cream Co., Somerville.
 Business Aid Company, Boston.
 Business Men's Protective Syndicate, Inc., Boston.
 Business Men's Waste Company, Boston.
 Butcher Polish Company, The, Boston.
 Butcher the Grocer, Inc., Holyoke.
 Butchers' Slaughtering and Melting Association, Brighton.
 Butler Mill, New Bedford.
 Butler-Paige Company, Springfield.
 Butler Products Company, The, Boston.
 Butler's Inc., Boston.
 Butman & Cressey Company, Lynn.
 Butterfield & Company Inc., Boston.
 Butterfield Printing Company, Lowell.
 Butterworth Engraving Co., Ashland.
 Buttingers White Rock Farm Inc., Easton.
 Buttner Electric Company, Worcester.
 Buttrick Lumber Company, The, Waltham.
 Butts & Ordway Company, Boston.
 Buxton, Howe & Johnson, Inc., Boston.

- Buzzard's Bay Cranberry Corporation, Bourne.
- Buzzards Bay Electric Company, Oak Bluffs. Pub. Stat., c. 106. 1912, c. 460.
- Buzzell Manufacturing Company, Everett.
- Byrne-King Co., The, Onset.
- Byron Chandler, Inc., Boston.
- Byron-Noonan-Foss Company, Attleboro.
- Byron-Patch Company, Boston.
- Byron W. Anthony Company, Fall River.
- Byron Weston Company, Dalton.
- C. A. Bray Company, The, Boston.
- C. A. Browning Co., Boston.
- C. A. C. Axe Company, Holbrook.
- C-A-C Lubricants Company, Worcester.
- C. A. Cook Co., Cambridge.
- C. A. Cossaboom & Co. Inc., Lynn.
- C. A. Cross & Co., Incorporated, Fitchburg.
- C. A. Dodge Company, Boston.
- C. A. Eagleston Company, Lynnfield.
- C. A. Hack & Son, Incorporated, Taunton.
- C. A. Hurd Company, Beverly.
- C. A. Jackson Automobile and Motor Truck Company, Boston.
- C. A. Ketchum and Company, Inc., Salem.
- C. A. King Company, Worcester.
- C. A. Nichols Company, Springfield.
- C. A. Noyes Co., Brockton.
- C. A. Orcutt Co., The, Boston.
- C. A. Pierce & Co., Incorporated, Waltham.
- C. A. Shoe Co., Lynn.
- C. A. Siegemund Company, Boston.
- C. A. Spencer & Son Company, Boston.
- C. Alberts, Inc., Boston.
- C. & C. Arch Relocating Shoe Company, Boston.
- C. & S. Rubber Sole Company, Brockton.
- C. B. Coburn Co., Lowell.

- C. B. Cook Laundry Company, Worcester.
- C. B. Moller, Incorporated, Cambridge.
- C. B. Proctor Company, Plymouth.
- C. B. Swift Company, The, Boston.
- C. B. Wiggin Company, Boston.
- C. B. Wyman & Son, Inc., Boston.
- C. C. A. Cigar Company, Boston.
- C. C. Blaney Co., Boston.
- C. C. Dodge Co., Boston.
- C. C. Harvey Company, Boston.
- C. C. Henry Company, Pittsfield.
- C. Condikey Company, Inc., Brockton.
- C. Condikey Confectionery Co., Brockton.
- C. D. Cobb & Bros. Inc., Boston.
- C. D. Cummings & Sons Co., Cheshire.
- C. D. E. Realty Company, Inc., Boston.
- C. D. Kepner Leather Company, Boston.
- C. D. Lyons Company, Attleboro.
- C. D. Parker & Co. Incorporated, Boston.
- C. D. Swain & Co., Inc., Boston.
- C. D. Wright Company, Lynn.
- C. E. Chapin Co., Inc., Boston.
- C. E. George, Incorporated, Brockton.
- C. E. Goddard Company, Boston.
- C. E. Osgood Company, The, Boston.
- C. E. Riley Company, Boston.
- C. E. Robinson Company, Boston.
- C. E. Sault Co., The, Athol.
- C. E. Tibbetts Inc., Boston.
- C. E. Trumbull Company, Boston.
- C. F. & G. W. Eddy (incorporated), Boston.
- C. F. Budd Company, Woburn.
- C. F. Church Mfg. Co., Holyoke.
- C. F. Ciampa, Inc., Boston.

- C. F. Coombs & Company Incorporated, Boston.
- C. F. Dahlborg & Sons, Inc., Brockton.
- C. F. Dewing Company, Needham.
- C. F. Eddy Company, Newton.
- C. F. Green and Sons, Inc., Lynn.
- C. F. Hatch Company, The, Lowell.
- C. F. Hovey Company, Boston.
- C. F. Paige & Co., Incorporated, Athol.
- C. F. Stahl Company, Boston.
- C. F. Tompkins Co., Salem.
- C. F. Trask Manufacturing Company, Boston.
- C. G. Aldrich Company, Boston.
- C. G. Gilman Wagon Co., Worcester.
- C. G. Howes Company, Boston.
- C. G. Morrill Ice Company, Wakefield.
- C. G. Sargent's Sons Corporation, Westford.
- C. H. Arkerson Co., Boston.
- C. H. Buchanan Teaming & Rigging Company, Boston.
- C. H. G. Cederborg Company, Brookline.
- C. H. Goulding Company, Peabody.
- C. H. Hanson & Co. Inc., Lowell.
- C. H. Hartley Co., Lynn.
- C. H. Hayes Corporation, Haverhill.
- C. H. Hollis & Co., Inc., Boston.
- C. H. Lindsay Company, Boston.
- C. H. McMillen Co. Inc., Boston.
- C. H. Norwood, Incorporated, Gloucester.
- C. H. Simonds Company, Boston.
- C. H. Spring Company, Wellesley.
- C. H. Trott Company, Cohasset.
- C. H. Wetmore Inc., Boston.
- C. H. Whall Company, Boston.
- C. I. Bickum Co., Haverhill.
- C. I. Brink, Inc., Boston.

- C. I. Nesmith Company, Reading.
- C. J. Gorman's Amusement Enterprises, Inc., Boston.
- C. J. Miers and Son Incorporated, Boston.
- C. J. O'Keefe Shoe Company, Marlborough.
- C. J. Peters & Son Company, Boston.
- C. J. Prince Company, Boston.
- C. Johnston Company Incorporated, Pittsfield.
- C. K. Smith and Company, Incorporated, Worcester.
- C. L. Chase & Son, Inc., Leominster.
- C. L. Flaccus Glass Co., Boston.
- C. L. Goodwin & Company, Incorporated, Worcester.
- C. L. York Company, Boston.
- C. M. Franklin Company, Boston.
- C. M. Kimball Co., Winthrop.
- C. M. Little Company, Boston.
- C. M. Robertson Company, Boston.
- C. M. Ward Company, Boston.
- C-me-doo Knife Sharpener Co., Boston.
- C. Moench Sons Company, The, Boston.
- C. N. Fitts Co., The, Northampton.
- C. O. Morrill Company, The, Waltham.
- C. O. Sweet & Son Company, Attleboro.
- C. P. Comerford Company, Lowell.
- C. P. Lovering Company, Boston.
- C. P. Rockwell, Incorporated, Boston.
- C. P. Shaw Co. Inc., Boston.
- C. P. Thompson Company, Incorporated, Springfield.
- C. R. Corwin Company, Boston.
- C. R. Drew Company, Inc., Medford.
- C. R. G. Mfg. Co., Boston.
- C. R. Kaplinger Company, The, Springfield.
- C. R. March, Inc., Worcester.
- C. Ray Randall & Company, Incorporated, North Attleborough.
- C. S. Allen Company, The, Boston.

- C. S. Binner Corporation, Boston.
- C. S. Cunningham and Sons Construction Company, Lynn.
- C. S. Fifield Company, Springfield.
- C. S. Marshall Company, Brockton.
- C. S. Parris Company, Boston.
- C. S. Pierce Company, Brockton.
- C. S. Pierce Dressing Company, Brockton.
- C. S. Pierce Skiving Machine Company, Brockton.
- C. S. Scott Company, Belmont.
- C. T. Brigham Company, Pittsfield.
- C. T. Sherer Company, Worcester.
- C. V. Ryan Company, Boston.
- C. W. Babcock & Son, Inc., Somerville.
- C. W. Bennett & Co., Incorporated, Fitchburg.
- C. W. Bowker and Company, Inc., Worcester.
- C. W. Haselton Company, Haverhill.
- C. W. Skiff Company, Westfield.
- C. W. Sweetland & Son, Inc., Boston.
- C. W. Weeks Company, Springfield.
- Cabot Manufacturing Company, Boston.
- Cacocum Fruit and Products Company, Boston.
- Caddo Guy Land Company, Boston.
- Cadillac Automobile Company of Boston, Boston.
- Cafeteria Company, Boston.
- Cahill Manufacturing Company, Worcester.
- Cahill Telharmonic Company of New England, Boston.
- Cairnes and Company Incorporated, Boston.
- Cairo Blenders, Limited, The, Boston.
- Caldwell and Company, Incorporated, Boston.
- Callahan-Earle Contracting Co., Worcester.
- Callahan, Field and Fielder Company, Worcester.
- Callahan Floor Drain Co., Boston.
- Cambria Tire Exchange, Inc., Boston.
- Cambridge Baking Company, Cambridge.

Cambridge Botanical Supply Company, Belmont.

Cambridge Brass Company, Cambridge.

✓ Cambridge Co-operative Society, Cambridge.

Cambridge Electric Light Company, Cambridge. Pub. Stat., c. 106.

Cambridge Factory Company, Cambridge.

Cambridge Gas Light Company, Cambridge. 1852, c. 36.

Cambridge Gridiron Co., Cambridge.

Cambridge Ice Company, Cambridge.

Cambridge Iron Works, Cambridge.

Cambridge Lime and Cement Co., Inc., Cambridge.

✓ Cambridge Lithuanian Co-operative Association, Cambridge.

Cambridge Manufacturing Company, Cambridge.

Cambridge Market Company, Cambridge.

Cambridge Motor Co., Cambridge.

Cambridge Novelty Company, Cambridge.

Cambridge Olympia Company, Boston.

Cambridge Paper Box Co., The, Cambridge.

Cambridge Plumbing & Heating Company, Cambridge.

Cambridge Poultry Company, Cambridge.

Cambridge Realty Company, Cambridge.

Cambridge Relief Hospital Corporation, Cambridge.

Cambridge Securities Company, Cambridge.

Cambridge Standard Publishing Company, Cambridge.

Cambridge Station Garage, Inc., Cambridge.

Cambridge Theatre Company, Cambridge.

Cambridge Trust Company, Cambridge. 1890, c. 287.

Camden Garage Company, Boston.

Cameo Manufacturing Company, Worcester.

Cameron Brothers, Incorporated, Malden.

Campbell Drug Company, Webster.

Campbell Electric Company, Lynn.

Campbell Textile Machinery Company, Boston.

Campbell's Cash Market, Inc., Quincy.

Campello Coal Company, Brockton.

- Campello Lumber Company, Brockton.
 Campello Nail-less Heel Company, Brockton.
 Campello Woodworking Company, Brockton.
 Canaan Press, The, Pittsfield.
 Canadaway Fish Company, Boston.
 Canadian Atlantic Coal Company, Limited, Boston.
 Canadian Construction Company, The, Lawrence.
 Canadian Dressed Meat Co., Boston.
 Canadian Drug Co., Boston.
 Canadian Wheat Growing Company, Boston.
 Canal Fish & Freezing Co., Sandwich.
 Cancian Company, The, Boston.
 Canfield Laundry Company, Wellesley.
 Canney Motor Company, The, Holyoke.
 Canobie Lake Amusement Co., Haverhill.
 Canton Leather Company, Canton.
 Canton Publishing Company, Canton.
 Canton Trust Company, Canton. 1904, c. 374.
 Canvas Goods Manufacturing Company, Worcester.
 Cape Amusement Company, Boston.
 Cape Ann Anchor and Forge Company, Gloucester.
 Cape Ann Building Company, Gloucester.
 Cape Ann Cold Storage Company, Gloucester.
 Cape Ann Granite Corporation, Beverly.
 Cape Ann Isinglass Company, Boston.
 Cape Ann Lumber Company, Gloucester.
 Cape Ann Therapeuterion (Incorporated), Gloucester.
 Cape Ann Tool Company, Rockport.
 Cape Cod & New Bedford Steamship Co., Boston.
 Cape Cod Cold Storage Company, Provincetown.
 Cape Cod Company, The, Boston.
 Cape Cod Cranberry Distributors, Incorporated, Boston.
 Cape Cod Development Company, Barnstable.
 Cape Cod Fish Freezing and Packing Company, The, Barnstable.

- Cape Cod Fishing Company, Yarmouthport.
 Cape Cod Oyster Farms Co., Boston.
 Cape Cod Products Company, Boston.
 Cape Cod Publishing Company, The, Sandwich.
 Cape Cod Scallop Company, Boston.
 Cape Cod Specialty Co., Truro.
 Cape Cod Strawberry Growers Association, Incorporated, of Falmouth, Mass., Falmouth.
 Cape Cod Water Company, Chatham, Harwich and Dennis. 1915, c. 375.
 Cape Co., (Woods Hole) Falmouth.
 Cape Pond Ice Company, Gloucester.
 Cape Verdean Trading Co., Wareham.
 Capewell Horse Nail Company of California, Springfield.
 Capitol Company, The, Boston.
 Carbokill Company, Boston.
 Carbon-Oxygen Gas Engine Company, Boston.
 Carder Wood Working Company, Boston.
 Carew Manufacturing Company, South Hadley.
 Carey Realty Company, Boston.
 Carl B. Brown Company, Incorporated, Boston.
 Carl E. Forsberg, Inc., Boston.
 Carl G. Westlund Co., Worcester.
 Carl Norback Company, Worcester.
 Carl P. Peterson Company, Malden.
 Carlburt Company, Incorporated, The, Rockland.
 Carleton-Clark Company, The, Boston.
 Carleton-Mace Engineering Corporation, Boston.
 Carlisle-Ayer Company, Boston.
 Carlos Ruggles Lumber Co., Springfield.
 Carlow Automobile Company, Taunton.
 Carlton Engraving Company, Worcester.
 Carmine Zamarro Co., Worcester.
 Carolina Company, The, Boston.
 Carolina Gas & Electric Company, Boston.
 Caro's Waist House, Inc., Boston.

- Carpenter-Morton Company, Boston.
 Carpenter Spring Tire, Inc., Marlborough.
 Carr Leather Company, The, Salem.
 Carr Mines Company, The, Boston.
 Carrig-Rohane Shop, Incorporated, Boston.
 Carrigan and Hill Company, Springfield.
 Carroll, Hixon Jones Company, Milford.
 Carroll-Jellerson Shoe Co., Norway, Maine.
 Carroll-Lewis Antique Company, Barnstable.
 Carroll Lumber Company, Boston.
 Carruth Bowling Alleys, Inc., Boston.
 Carso Paper Company, Boston.
 Carstein Coal Company, Cambridge.
 Carter & Sherburne Company, Lowell.
 Carter, Carter & Meigs Company, Boston.
 Carter Co., The, Haverhill.
 ✓ Carter Co-operative Company, Boston.
 Carter Hide Company, Incorporated, Boston.
 Carter, Rice & Co., Corporation, Boston.
 Carter, Russell and Company, Incorporated, Haverhill.
 Carter's Ink Company, The, Boston.
 Carton Belting Company, Boston.
 Carver Cotton Gin Company, East Bridgewater.
 Carver Cranberry Company, Boston.
 Carver Hill Farms, Incorporated, Natick.
 Cary Company, The, Chelsea.
 Case Company of Massachusetts, Boston.
 Casey and Bacon Company, Pittsfield.
 Casey, Bigley Company, The, Boston.
 Casey Florist Company, The, Melrose.
 Cashman Brothers Company, Newburyport.
 Casino Company, The, Worcester.
 Casper Ranger Construction Company, Holyoke.
 Casper Ranger Lumber Company, Holyoke.

Cass and Daley Shoe Company, The, Salem.
 Cassius Hunt Company, Boston.
 Castle Cigar Co., The, Haverhill.
 Castle Furniture Company, Boston.
 Castle Square Transportation Company, Boston.
 Catalogue Equipment and Supply Company, The, Boston.
 Catherine Creek Lumber Company, Boston.
 Caton Stain & Blacking Company, Lynn.
 Cattaraugus Tanning Company, Boston. (1916.)
 Cattle Fair Hotel, Brighton.
 Caustic-Clafin Company, Cambridge.
 Cave Welding and Manufacturing Company, Springfield.
 Caverly Automobile Company, Somerville.
 Caverly-Plumer Co., Lynn.
 Cedarholm Farm, Inc., Canton.
 Celero Drug Company, The, Boston.
 Cellset Brush Company, The, Fitchburg.
 Cement Specialty Manufacturing Company, The, Boston.
 Central Amusement Company, Lynn.
 Central Amusement Operating Company, Lynn.
 Central Autogenous Welding and Manufacturing Company, Worcester.
 Central Block, Pittsfield.
 Central Bowling and Cigar Company, Fitchburg.
 Central Building Company, Worcester.
 Central Cape Cod Cranberry Company, Boston.
 Central Cone Company, Chelsea.
 Central Construction Company, Boston.
 Central Express Company, Lynn.
 Central Feature Film Co., Boston.
 Central Garage, Inc., Chelsea.
 Central Grocery Company, Worcester.
 Central Hard Fibre Co., Boston.
 Central Ice Manufacturing Company, Boston.
 Central Laundry Company, Somerville.

- Central Light & Power Company, Boston.
- Central Lumber and Supply Company, New Bedford.
- Central Maine Potato Company, Boston.
- Central Massachusetts Electric Company, Palmer. Pub. Stat., c. 106.
- Central Mills Company, Southbridge.
- Central Motors Company, Lynn.
- Central New England Distributing Agency, Inc., Springfield.
- Central Oil & Gas Stove Co., Gardner.
- Central Paper Company, Salem.
- Central Pharmacy, Inc., Peabody.
- Central Power and Light Company, Boston.
- Central Realty Company, Pittsfield.
- Central Security Company, Springfield.
- Central Square Hardware Company, Cambridge.
- Central Square Theatre Co., Boston.
- Central Square Wharf Company, East Boston.
- Central Storage Warehouse, Inc., Springfield.
- Central Supply Company, Worcester.
- Central Trust Company, Cambridge. 1904, c. 374.
- Central Wharf and Wet Dock Corporation, The, Boston.
- Centreville Wine Company, Lowell.
- Century Millers' Agents, Inc., Chelsea.
- Chace Export Company, Boston.
- Chace Mills, Fall River.
- Chadbourn-Walker Machine Screw Company, Boston.
- Chadwick & Carr Company, Boston.
- Chadwick-Boston Lead Company, Boston.
- Chadwick Realty Company, The, Worcester.
- Chadwick Square Garage, Inc., Worcester.
- Chaffee Brothers Company, Oxford.
- Chain Leather Co., Peabody.
- Chalmers Motor Company of Massachusetts, Inc., Boston.
- Chalmers Motor Company of New England, Boston.
- Chamberlain and Burnham, Inc., Boston.

Chamberlain and Company, Incorporated, Boston.
 Chamberlain-Huntress Company, Fitchburg.
 Chamberlin and Wheeler, Incorporated, Brookline.
 Chambers-Alden Company, The, North Adams.
 Chambers Investment Company, Boston.
 Chambers-Swift Company, The, Boston.
 Champion Metal Weather Strip and Parting Bead Company, Boston.
 Champion Spark Plug Company, Boston.
 Champlain Valley Lime Co., Lynn.
 Chandler & Barber Company, Boston.
 Chandler & Co., Incorporated, Boston.
 Chandler and Farquhar Company, Boston.
 Chandler Bog Company, Carver.
 Chandler Comb Machine Company, Ayer.
 Chandler Machine Company, Ayer.
 Chandler Motors of New England, Inc., Boston.
 Chandler Motors of Springfield, Inc., Boston.
 Chandler, Wilbor and Company Incorporated, Boston.
 Chandler's Corset Store, Inc., Boston.
 Chant Oil Company, Lancaster.
 Chapel Mills Manufacturing Company, Leicester.
 Chapin & Gould Paper Co., Springfield.
 Chapin Sheldon Hardware Company, Chicopee.
 Chapman & Brooks Co., Springfield.
 Chapman Manufacturing Company, Boston.
 Chapman Valve Manufacturing Company, The, Springfield.
 Chappaquiddick Improvement Company, Edgartown.
 Charlemont Electric Light & Power Company, Charlemont. Rev. Laws,
 c. 110.
 Charles A. Baldwin Company, Boston.
 Charles A. Bohn Company, Boston.
 Chas. A. Browne Co. (Inc.), The, Brockton.
 Charles A. Eaton Company, Brockton.
 Charles A. Esty Paper Company, Worcester.
 Chas. A. G. Winther Co., Boston.

- Charles B. Perkins Company, Boston.
- Charles Baker Company, Boston.
- Charles Barnett Company, Boston.
- Charles Buck Edge Tool Company, Millbury.
- Charles C. Ball, Incorporated, Wakefield.
- Charles C. Lewis Company, The, Springfield.
- Charles Crompton and Sons Incorporated, Lynn.
- Charles D. Brown & Co. Incorporated, Boston.
- Charles D. Farnsworth, Inc., West Springfield.
- Charles D. Redmond Company, Boston.
- Charles E. Gibson Company, The, Boston.
- Charles E. Hall & Sons, Inc., Malden.
- Charles E. Holske Company, Incorporated, The, Boston.
- Charles E. Lauriat Company, Boston.
- Charles E. Moss Company, Boston. Name changed to Spaulding-Moss Company.*
- Charles E. Perry Company, Boston.
- Charles E. Sprague Box Company, Lynn.
- Charles Emmel and Rose Company, Boston.
- Charles F. Baker & Company, Incorporated, Boston.
- Charles F. Murphy Company, Boston.
- Charles F. Packard Agency, Inc., Greenfield.
- Charles F. Richardson, Inc., Boston.
- Charles F. Warden Construction Company, Boston.
- Charles F. Wing Company, New Bedford.
- Charles Grise Company, Springfield.
- Charles H. Attwater & Co., Inc., Boston.
- Chas. H. Grover, Inc., Boston.
- Charles H. Hitchcock, Incorporated, Boston.
- Charles H. Richardson Company, Leominster.
- Chas. H. RossKam's Enterprises, Inc., Boston.
- Charles H. Warren Company, Boston.
- Charles Hall, Incorporated, Springfield.
- Charles, Henry & Crowley Co., Inc., Boston.
- Charles Holmes Leather Working Machinery Company, Boston.

Charles, Inc., Springfield.
 Charles J. Connick, Incorporated, Boston.
 Charles J. Jacobs Company, Boston.
 Charles J. Jager Company, Boston.
 Charles K. Fox, Inc., Haverhill.
 Charles K. Grouse Co., North Attleborough.
 Charles Knight & Company, Incorporated, Boston.
 Chas. L. Ireson, Incorporated, Boston.
 Charles L. Schlesinger Company, Incorporated, The, Worcester.
 Charles Logue Building Company, Boston.
 Charles M. Bunker, Ltd., Boston.
 Charles May & Son Company, Boston.
 Charles Motor Company, Boston.
 Chas. Niedner's Sons Company, Malden.
 Charles Nourse Co., The, Boston.
 Charles P. Lewis Company, Bridgewater.
 Charles P. Raymond Agency, Inc., Boston.
 Chas. P. Whittle Mfg. Co., Boston.
 Charles R. Field Manufacturing Company (Inc.), Greenfield.
 Charles River Co-operative Society, The, Boston.
 Charles River Trust Company, Cambridge. 1904, c. 374.
 Charles S. Cogley Inc., Salem.
 Charles S. Gove Company, Boston.
 Charles S. Sexton Company, Springfield.
 Charles S. Yoffa Company, Lynn.
 Charles Singer and Sons Company, Boston.
 Charles Stretton and Son Company, Stoughton.
 Charles T. Smith Co., Inc., New Bedford.
 Charles Van Vlack Company, Springfield.
 Charles W. Arnold & Company, Corporation, Haverhill.
 Charles W. Blake Company, Bedford.
 Charles W. Smith Company, Medford.
 Charles West Lumber Company, Boston.
 Charles Wing Company, The, Amesbury.

Charlesgate Hospital, Incorporated, Cambridge.
 Charlestown Enterprise Company, Boston.
 Charlestown Garage, Inc., Boston.
 Charlestown Gas and Electric Company, Charlestown. 1846, c. 98.
 Charlestown Trust Company, Boston. 1904, c. 374.
 Charlotte Cheese Co. Inc., The, Boston.
 Charlton Mills, Fall River.
 Charlton Woolen Co., Charlton.
 Charm Electric Co., Boston.
 Chase and Cooledge Company, The, Holyoke.
 Chase and Laubham Corporation, Haverhill.
 Chase and Sandford Company, Boston.
 Chase Express Co., Brookline.
 Chase Press, Inc., The, Haverhill.
 Chase Turbine Manufacturing Company, Orange.
 Chatham Cold Storage & Weir Co., Boston.
 Chatham Freezer Co., Chatham.
 Chatham Railroad Company, Chatham. Pub. Stat., c. 112.
 Chatham Weir Company, Boston.
 Chattel Loan Company, Boston.
 Chavenson & Son Co., Inc., Fall River.
 Chelfield Realty Company, Springfield.
 Chelsea Bag & Burlap Company, Chelsea.
 Chelsea Clock Company, Chelsea.
 Chelsea Independent Association, Incorporated, Chelsea.
 Chelsea Morris Plan Company, The, Chelsea.
 Chelsea National Associates, Inc., The, Chelsea.
 Chelsea Olympia Company, Chelsea.
 Chelsea Public Market, Inc., Chelsea.
 Chelsea Studios, Inc., The, Boston.
 Chelsea Trust Company, Chelsea. 1904, c. 374.
 Chelsea Twenty Associates, Inc., The, Chelsea.
 Chemi-Clenz Mfg. Company, The, Boston.
 Chemical Felt Company, Boston.

Chemical Paper Company, Holyoke.
 Chemical Paper Manufacturing Company, Holyoke.
 Chemical Specialty Company, The, Melrose.
 Cheney Bigelow Wire Works, Springfield.
 Cheshire Lime Manufacturing Company, Cheshire.
 Cheshire Water Company, Cheshire. 1875, c. 41.
 Cheshire White Quartz Sand Company, Cheshire.
 Chester and Becket Railroad Company, The, Chester. Pub. Stat., c. 112.
 Chester E. Pease Company, Edgartown.
 Chester E. Sawyer Company, Boston.
 Chester E. Sawyer, Incorporated, Waltham.
 Chester Electric Light Company, Chester. Rev. Laws, c. 110.
 Chester Granite and Polishing Works, Chester.
 Chester Realty Co., Boston.
 Chester W. Brown Loan and Investment Company, Springfield.
 Chestnut Hill Company, Boston.
 Chestnut Hill Garage, Incorporated, The, Newton.
 Chevrolet Motor Company of New England, Boston.
 Chicago Beef Company, Boston.
 Chicago Pneumatic Tool Company, Boston.
 Chicago Tanning Company, Boston.
 Chicago, Wilmington & Franklin Coal Company, Boston.
 Chick Realty Co., Haverhill.
 Chickering & Sons, Boston.
 Chicopee Dry Goods Company, The, Chicopee.
 Chicopee Falls Building Company, Chicopee.
 Chicopee Journal Publishing Corporation, Chicopee.
 Chicopee Manufacturing Company, The, Chicopee.
 Chicopee Manufacturing Corporation, Chicopee.
 Child Acme Cutter and Press Company, The, Boston.
 Chilson Furnace Company, Mansfield.
 Chimes Spa Company, Boston.
 Chinese-American Company, Boston.
 Chisholm Corporation, The, Gloucester.

- Chism Equipment Company, The, Springfield.
- Chittenden-Fieldhouse Company, Boston.
- Chocolate Refiners, Inc., Mansfield.
- Choralcelo Company of Massachusetts, Boston.
- Christian Register Association, The, Boston.
- Chronotype Printing Company, Westborough.
- Church Hydroplane Boat and Motor Company, The, Cambridge.
- Church Invisible, Inc., The, Montague.
- Church Street Automobile Corporation, Lowell.
- Churchill and Alden Company, Brockton.
- Churchill Company, Boston.
- Churchill Cranberry Company, Bridgewater.
- Church's Booking Office, Inc., Boston.
- Cigar Makers Co-operative Association, Boston.
- Cilley Gem and Mica Company, Malden.
- Cincotta Cusolito Company, Boston.
- Citizens Coal & Coke Co., Melrose.
- Citizens Coal Company, Holyoke.
- Citizens' Gas, Electric and Power Company of Nantucket, Nantucket.
Rev. Laws, c. 110.
- Citizens' Gas Light Company of Quincy, Quincy. 1860, c. 36.
- Citrus Development Company, Boston.
- City and Suburban Associates, Incorporated, Boston.
- City Associates Inc., Haverhill.
- City Coal Company, New Bedford.
- City Fuel Company, Boston.
- City Garage and Sales Company of Pittsfield, Pittsfield.
- City Garage Company, Brockton.
- City Hall Lunch Co., Boston.
- City Iron Foundry Co., Lowell.
- City Laundry Company, Boston.
- City Loan Company, Boston. (1916.)
- City Manufacturing Corporation, New Bedford.
- City News Company, Fall River.
- City Point Amusement Co., Boston.

- City Securities Company, Boston. Name changed to Boston Loan Company.*
- City Square Garage, Inc., Beverly.
- Clafin-Sumner Coal Company, Worcester.
- Clancy Stable Company, Fall River.
- Clapp and Abercrombie Company, The, Greenfield.
- Clapp & Tapley Company, The, Danvers.
- Clapp-Eastham Company, Boston.
- Clark and Cleale Co., Boston.
- Clark & Dupre Mfg. Co., Worcester.
- Clark & Lee Company, The, Boston.
- Clark & Merrill Company, Boston.
- Clark & Mills Electric Company, Cambridge.
- Clark and Sands Company, Worcester.
- Clark Body Company, Amesbury.
- Clark, Coggin and Johnson Company, Boston.
- Clark-Cutler-McDermott Company, Franklin.
- Clark-Flanders Company, Boston.
- Clark Independent Oil Company, West Springfield.
- Clark Refining Company, Boston.
- Clark Remedies Company, Springfield.
- Clark Sawyer Company, The, Worcester.
- Clark School of Shorthand and Typewriting, The, Boston.
- Clark Staging Company, The, Boston.
- Clarke Pump Company, Boston.
- Clarksburg Ice Company, North Adams.
- Claude E. Davis, Inc., Boston.
- Clawfoot Company, Springfield.
- Claxton Drug Company, Boston.
- Clayton Chemical Company, Boston.
- Clear Brook Cranberry Company, Duxbury.
- Clearing House Delivery & Express Company Inc., Springfield.
- Clearing House Parcel Delivery Company, Boston.
- Clearola Mfg. Company, Boston.
- Cleghorn Clothing Company, Fitchburg.

Clement Company, The, Springfield.
 Clement Drug Co., The, Wellesley.
 Clement Dry Goods Company, Boston.
 Clement Manufacturing Company, Northampton.
 Clemmer & Conover, Inc., Boston.
 Cleo Madison Film Corporation, Boston.
 Clerk Leather Co., Peabody.
 Cleveland-Cheever Company, Boston.
 Cleveland Export Company, Boston.
 Cleveland-Maine Black Fox Ranching Company, Blackstone.
 Clifford, Black and Company, Incorporated, Malden.
 Clifford Company, The, Lenox.
 Clifford S. Cobb Company, Waltham.
 Climax Company, The, Barnstable.
 Climax Paper Box Company, Cambridge.
 Climax Smoke Preventer Company, The, Boston.
 Clingfast Rubber Heel Co., Boston.
 Clinton Amusement Company, Clinton.
 Clinton Cash Market, Incorporated, Gloucester.
 Clinton Concrete Company, Clinton.
 Clinton Cut Sole Company, Brockton.
 Clinton E. Hobbs Company, Boston.
 Clinton Express Company, Clinton.
 Clinton Foundry Company, Clinton.
 Clinton Gas Light Company, Clinton. 1854, c. 62.
 Clinton Hall Hotel Company, Springfield.
 Clinton Market Company, Boston.
 Clinton Textile Manufacturing Company, Clinton.
 Clinton W. Schwamb and Co. Incorporated, Arlington.
 Clinton Wire Cloth Company, Clinton.
 Cloudland Farm, Inc., Boston.
 Clough Lumber Company, Boston.
 Clover Shoe Company, Lynn.
 Cloverdale Company, The, Boston.

- Cloyes Incorporated, Boston.
 Club Stable Corporation, New Bedford.
 Cluett, Peabody & Co., Inc., Boston.
 Clymer Company, The, Boston.
 Coal Consumers' League of Springfield, Massachusetts, (Incorporated),
 Springfield.
 Coast Copper Company, Boston.
 Coaster Construction Company, Boston.
 Coastwise Coal Company, Boston.
 Coastwise Petroleum Company, Boston.
 Coates Clipper Manufacturing Company, Worcester.
 Cobb-Aldrich Company, Boston.
 Cobb & Drew, Inc., Kingston.
 Cobb, Bates and Yerxa Company, Boston.
 Cobb Fish and Oyster Company, Worcester.
 Cobb Hersey Company, Boston.
 Cobb Theatre Company, Boston.
 Cobb's Boston Tea Co., Ltd., Boston.
 Coburn-Draper Motor Company, Boston.
 Coburn-Lawrence Company, Boston.
 Coburn Manufacturing Company, Framingham.
 Coburn Motors Company, The, Lowell.
 Coburn Trolley Track Manufacturing Company, The, Holyoke.
 Cochato Manufacturing Company, Quincy.
 Cochichewick Lake Ice Company, Lawrence.
 Cochituate Oil Proof Co., Brockton.
 Cochrane Chemical Company, Boston.
 Cochrane Manufacturing Company, Malden.
 Cock of the Walk Mfg. Co., Boston.
 Coconis Cigarette Machine Co., Boston.
 Coconut Plantations Company, Boston.
 Codman & Co., Incorporated, Boston.
 Codman & Shurtleff, Inc., Boston.
 Codman Realty Corporation, Boston.
 Coes & Young Company, Boston.

- Coes Wrench Company, The, Worcester.
 Coffin & Burr, Incorporated, Boston.
 Coghlin Electric Co., Worcester.
 Coghlin-Wilson Electric Company, Worcester.
 Cohasset Hotel Company, Boston.
 Cohasset Water Company, Cohasset. 1886, c. 128.
 Coin Operated Machine Company, Boston.
 Coin Sorting and Counting Company, Boston.
 Colby Realty Corporation, Boston.
 Colby's, Incorporated, Taunton.
 Colchester Mill Company, The, Amesbury.
 Cold Blast Market Company, Fitchburg.
 Coldwell-Gildard Company, The, Fall River.
 Cole Company, Boston.
 Cole Drug Company, Boston.
 Coleman, Son Company, Boston.
 Colene Company, The, Boston.
 Colgate Service, Inc., Boston.
 Collateral Loan Company, Boston.
 Collet Drug Company, Worcester.
 Colley-Woods Co., Boston.
 Collier-Keyworth Company, Gardner.
 Collieson Bros., Incorporated, Boston.
 Collingwood Park Company, The, Boston.
 Collins & Fairbanks Company, Boston.
 Collins and Murray, Incorporated, Holyoke.
 Collins and Rankin Company, Boston.
 Collins Clothing Company, Haverhill.
 Collins, Lee Company, Chelsea.
 Collins Manufacturing Company, The, Wilbraham.
 Collins, Plass, Thayer Co., Fall River.
 Collins, Pratt & Graves Company, Boston.
 Colonial Amusement Company of Plymouth, Plymouth.
 Colonial Amusement Company of Springfield, Springfield.

Colonial Clothing Company, Lawrence.
 Colonial Cold Storage Company, Provincetown.
 Colonial Construction Co., Boston.
 Colonial Counter Company, Lynn.
 Colonial Envelope Company, Worcester.
 Colonial Fidelity Company, Boston.
 Colonial File Company of Massachusetts, Boston.
 Colonial Fur Ranching Company, Boston.
 Colonial Furniture & Fireproof Door Co., Boston.
 Colonial Garage, Incorporated, Chelsea.
 Colonial Grocery Company, Boston.
 Colonial Importing Co., Boston.
 Colonial Lumber Company, Boston.
 Colonial Lyceum Bureau Inc., Boston.
 Colonial Manufacturing Company, Westfield.
 Colonial Medical Press Inc., Boston.
 Colonial of Haverhill Inc., The, Haverhill.
 Colonial Publishing Company, Springfield.
 Colonial Real Estate Agency Company, Springfield.
 Colonial Realty Company, Boston.
 Colonial Scale Company, Boston.
 Colonial Sight Seeing Auto Co., Boston.
 Colonial Steel Products Company, Boston.
 Colonial Theatre, Incorporated of Lowell, Lowell.
 Colonial Tool and Machine Company, Brockton.
 Colonial Tool Company, Lawrence.
 Colonnade Garage Company, Springfield.
 Coloradas Sugar Company, Boston.
 Colson's Puritan Dental Company, Boston.
 Coltsville Realty Company, Pittsfield.
 Columbia Amusement Company, The, Boston.
 Columbia Art Institute Inc., Boston.
 Columbia Bathing Suit Co., Boston.
 Columbia Company, Incorporated, The, Boston.

Columbia Counter Company, Boston.
 Columbia Creamery Company, Springfield.
 Columbia Electric Engineering Company, Boston.
 Columbia Fuel Company, The, Lowell.
 Columbia Jewelry Company, Cambridge.
 Columbia Manufacturing Company Incorporated, Boston.
 Columbia Realty Company, Boston.
 Columbia Securities Company, Boston.
 Columbia Textile Company, Lowell.
 Columbia Tire and Top Company, Boston.
 Columbia Trust Company, Boston. 1892, c. 400.
 Columbian Amusement Company, Attleboro.
 Columbian Corporation, The, Boston.
 Columbian Insecticide Company of Boston, The, Boston.
 Columbian Law Bureau Inc., Boston.
 Columbian National Life Insurance Company, The, Boston. 1902, c. 447.
 Columbian Orchestra, Incorporated, The, Lawrence.
 Columbus Building Corporation, The, Westfield.
 Columbus Construction Co., Inc., Boston.
 Columbus Interstate Express Company, Salem.
 Columbus Motor Company, Boston. -
 Combined Heat & Sprinkler Company, Boston.
 Combustion Engine Power Company, Boston.
 Combusto Sales Corporation, Boston.
 Comfort Saddle Tree Manufacturing Company, Boston.
 Comins and Company, Incorporated, Oxford.
 Commercial Brewing Company, Boston.
 Commercial Cable Company, The, Boston. Rev. Laws, c. 110.
 Commercial Chemical Company, Boston.
 Commercial Company, Boston.
 Commercial Credit Company, Worcester.
 Commercial Development Co., Cambridge.
 Commercial Fruit Co., Inc., Boston.
 Commercial Garage Company, The, Boston.

Commercial Hotel Company, Worcester.
 Commercial Interstate Express, Inc., Lynn.
 Commercial Investment Co., The, Boston.
 Commercial Machine Company, Boston.
 Commercial Press, Inc., Southbridge.
 Commercial Realty Company, Boston.
 Commercial Towing Company, The, Boston.
 Commercial Travelers Magazine Publishing Company, Springfield.
 Commercial Trust Company, Springfield. 1904, c. 374.
 Commercial Union Telegraph Company of Massachusetts, The, Boston.
 Pub. Stat., c. 106.
 Commercial Utilities & Manufacturing Company, Worcester.
 Commercial Wharf Company, The, Boston.
 Commonwealth Amusement Company, Boston.
 Commonwealth Associates Inc., Boston.
 Commonwealth Avenue Park Realty Company, Boston.
 Commonwealth Avenue Pharmacy Inc., Boston.
 Commonwealth Building Association Inc., Cambridge.
 Commonwealth Building Wrecking Company, Boston.
 Commonwealth Candy Company, Somerville.
 Commonwealth Clothing Company, Boston.
 ✓ Commonwealth Company of Massachusetts, Boston.
 Commonwealth Co-operative Clearance Company, Boston.
 Commonwealth Engineering Company, Boston.
 Commonwealth Film Company, Gloucester.
 Commonwealth Fisheries Co., Boston.
 Commonwealth Garage, Incorporated, Boston.
 Commonwealth Gas and Electric Corporation, Boston.
 Commonwealth Glue Company, Boston.
 Commonwealth Hotel, Inc., Boston.
 Commonwealth Ice & Cold Storage Company, Boston.
 Commonwealth Laundry Company, Cambridge.
*Commonwealth Leather Company, Boston. Named changed to Richardson
 Leather Company.*
 Commonwealth Manufacturing Company, Gardner.

- Commonwealth Marine Insurance Company, Boston. 1907, c. 576.
- Commonwealth Oil Company, Boston.
- Commonwealth Plating Co. Inc., Boston.
- Commonwealth Press, Worcester.
- Commonwealth Realty Company, Boston.
- Commonwealth Screw Co., Worcester.
- Commonwealth Securities Company, Boston.
- Commonwealth Shoe and Leather Company, Boston.
- Commonwealth Thread Company, Inc., Boston.
- Commonwealth Toy Corporation, Boston.
- Commonwealth Trust Company, The, Boston. 1887, c. 224.
- Community Motion Picture Bureau, Boston.
- Composite Building & Construction Co., Inc., Boston.
- Compressed Steel Shafting Company, Boston.
- Conanicut Mills, Fall River.
- Conant and Donelson Company, Greenfield.
- Conant & Golan Company, Boston.
- Conant Ball Company, Boston.
- Conant Brothers Company, Boston.
- Conant Chapin Co., Leominster.
- Conant Hospital Co., Boston.
- Conant, Houghton and Co., Incorporated, Littleton.
- Conant, Incorporated, Boston.
- Concord Building Company, Framingham.
- Concord, Maynard and Hudson Street Railway Company, The. Pub. Stat., c. 113.
- Concord Packing Company, Boston.
- Concrete and Expanded Metal Construction Company, Cambridge.
- Concrete Steel Products Company, Boston.
- Condit Amusement Company, Boston.
- Congress Mills, Inc., The, Boston.
- Congress Realty Company, The, Boston.
- Congress Shoe & Rubber Company, Boston.
- Congress Street Safe Deposit Company, Boston. Rev. Laws, c. 110.
- Conlon Motor Cab Co., Boston.

Connecticut Cottons Co., Boston.

Connecticut Mills Company, Boston.

Connecticut River Bridge, The Proprietors of, Montague. Chartered 1796.

Connecticut River Navigation Company, Springfield.

Connecticut River Railroad Company, Northampton. 1845, c. 8.

*Connecticut River Transmission Company, Boston. Rev. Laws, c. 110.
Consolidated with New England Power Company.*

Connecticut Valley Amusement Company, Springfield.

Connecticut Valley Logging and Driving Company, Boston.

Connecticut Valley Screen Company, Springfield.

Connecticut Valley Screen Co. Sales Corporation, Springfield.

Connecticut Valley Street Railway Company. Pub. Stat., c. 113.

Connell and McKone Company, Boston.

Conner Shoe Company of Baltimore, Brockton.

Conner Shoe Company of Indianapolis, Brockton.

Connery Machine and Tool Company, Springfield.

Connolly Lumber Company, Boston.

Connolly Steel Casting Company, Chelsea.

Conqueror Zinc Company, Boston.

Consignors' Union, Inc., The, Boston.

Consolidated Construction Company, The, Boston.

Consolidated Dry Goods Company, Springfield.

Consolidated Film and Amusement Co., Boston.

Consolidated Ice Company, The, Clinton.

Consolidated Meat and Grocery Company, New Bedford.

Consolidated Realty Trust, Inc., Boston.

Consolidated Storage Warehouse Co., Somerville.

Consolidated Weir Company, Boston.

Consolidation Coastwise Company, Boston.

Construction Information Company, The, Boston.

Consumers Coal Corporation, Boston.

Consumers' Company, Boston.

Consumers' Co-operative Company, Boston. (1915.)

Consumers' Discount Society, Incorporated, Boston.

Consumers' Ice Company, Lynn.

Consumers Ice Company of Pittsfield, Pittsfield.
 Consumptina Emulsion Company, Boston.
 Continental Asbestos Corporation, Worcester.
 Continental Bedding Company, Boston.
 Continental Company, Boston.
 Continental Fruit Products Co., Worcester.
 Continental Wood Screw Company, Boston.
 Contoocook Mills Corporation, Boston.
 Contractors Equipment Company, Boston.
 Converse Rubber Shoe Company, Boston.
 Conveyancers Title Insurance Company, Boston. Pub. Stat., c. 106.
 Conway Electric Street Railway Company, Conway. 1894, c. 252.
 Cook Borden & Company, Inc., Fall River.
 Cook Electric Company, Greenfield.
 Cook-Vivian Company, Boston.
 Cooke-Dodge Company, The, Boston.
 Cooley & Marvin Co., Boston.
 Cooley Brothers Company, The, Westfield.
 Cooley Dry Goods Store, Incorporated, The, Springfield.
 Coolidge & Strauch, Incorporated, Waltham.
 Coolidge-Cabot Company, Boston.
 Coolidge Corner Bowling Alleys, Inc., Boston.
 Coolidge Corner Garage Company, Brookline.
 Coolidge Corner Taxi Co., Brookline.
 Coolidge Ice Company, Lynn.
 Coolidge-White Farm Company, Burlington.
 Coombs Herbert Power Company, The, Peabody.
 Coonamesett Ranch Co., (North) Falmouth.
 Cooper & Cooper Company, Boston.
 Cooper Manufacturing Company, Worcester.
 Cooper-Williams, Inc., Boston.
 Co-operativa Canosina Inc., Brockton.
 Co-operative File Company, Lawrence.
 Cooperative Grocery Stores Co., Boston.

- ✓ Co-operative Hospital Association, Inc., Boston.
- ✓ Co-operative Insurance Stamp Company, Boston.
- ✓ Co-operative Jewelry Company, The, Springfield.
- ✓ Co-operative Motors Corporation, The, Boston.
- ✓ Co-operative Realty Company, Boston.
- ✓ Co-operative Slaughtering and Rendering Company of Massachusetts, Boston.
- ✓ Co-operative Society of Bank Men, Boston.
- Copecut Cranberry Company, New Bedford.
- Copeland and Dodge Company, The, Springfield.
- Copithorn Demountable Rim Company, Natick.
- Copley Amusement Company, The, Boston.
- Copley Plaza Haberdasher Inc., Boston.
- Copley Plaza Operating Company, Boston.
- Copley Realty Corporation, Boston.
- Coppus Engineering and Equipment Company, Worcester.
- Cordaville Woolen Company, Southborough.
- Cordeau Shoe Company, The, Lynn.
- Cordingley & Co., Inc., Boston.
- Cordis Mills, Millbury.
- Corey Hill Painting & Decorating Company, The, Boston.
- Corey Hill Pharmacy, Incorporated, Boston.
- Corey Klein Co., Worcester.
- Corey Leather Company, Boston.
- Corey Road Garage Co., Boston.
- Corey-Whiting Cranberry Company, Boston.
- Cornelius Callahan Company, The, Boston.
- Cornell & Andrews, Incorporated, Boston.
- Cornell Mills, Fall River.
- Cornwall Fur Company, Boston.
- Corporation Registration Company, Boston.
- Corporation Trust & Guarantee Company, Boston.
- Corporation Trust & Organization Company, Boston.
- Corporation Trust & Registration Company, Boston.
- Corporation Trust, Incorporated, The, Boston.

- Corr Manufacturing Company, Taunton.
 Corrigan & Palmer Company, Fall River.
 Corrugated Paper Mills, Boston.
 Corset H. Company, Worcester.
 Corson Auto Company, Springfield.
 Corson-Berry Company, Springfield.
 Corwin-Wilde Company, The, Boston.
 Cosmic Rubber Manufacturing Company, Reading.
 Cosmopolitan Cloak Company, Boston.
 Cosmopolitan Egg Company, Boston.
 Cosmopolitan Leather Company, Mansfield.
 Cosmopolitan Mercantile Investment Co., Boston.
 Cosmopolitan Rubber Co., Boston.
 Cosmopolitan Trust Company, Boston. 1904, c. 374.
 Cosmopolitan Wood and Coal Company, Boston.
 Costikyan Carpet Corporation, Boston.
 Costmeter Company, Boston.
 Cote Piano Manufacturing Company, Fall River.
 Cotocheset Company, Barnstable.
 Cottage City Rink Company, Taunton.
 Cottage City Water Company, Oak Bluffs. 1890, c. 151.
 Cottage Drug Company, Boston.
 Cottage Park Hotel Company, Boston.
 Cottage Park Land Co., Boston.
 Cotter & Moran Inc., Lynn.
 Cotter Company, The, Boston.
 Cotter Shoe Company, Lynn.
 Cottle Company, The, Boston.
 Cottonseed Oil Co., The, Boston.
 Cottrell Motor Car Company, Boston.
 ✓ Cotuit Cranberry Company, Barnstable.
 Cotuit Grangers Cooperative Exchange, Santuit (Barnstable).
 Cotuit Oyster Company, Cotuit.
 Couch and Paul Trolley Base Company, Boston.

Coughlan and Sheils Company, Boston.
 Coughlin Manufacturing Company, Boston.
 Country Club Soda Company, Incorporated, Springfield.
 Courier-Citizen Company, Lowell.
 Courier-Independent Publishing Company, The, Wareham.
 Court Amusement Company, Worcester.
 Court Square Lunch Company, Boston.
 Court Street Investment Company, Boston.
 Covell and Osborn Company, The, Fall River.
 Covitch, Finklestein Company, Incorporated, Boston.
 Coward Auto Supply Company, Boston.
 Cowen Company, Boston.
 Cox Confectionery Company, Boston.
 Cradock Manufacturing Company, Medford.
 Craig-Wyman Company, Boston.
 Crane Brook Company, Wareham.
 Crane Puller Company, Boston.
 Cranska Thread Company, Worcester.
 Crary-Ford Starter Company of N. E., The, Boston.
 Crawford-Plummer Company, Springfield.
 Cream of Chocolate Company of America, Danvers.
 Creator Publishing Company, Boston.
 Credit-Guide and Guaranty Company, Worcester.
 Credit Reporting Collection Company, Boston.
 Credit Reporting Company of New England, Boston.
 Creed-Kellogg Company, The, Boston.
 Crendon Building Association, Salem.
 Crendon-Houghton Company, Boston.
 Creese & Cook Building Company, Danvers.
 Creese & Cook Co., Danvers.
 Crescendo Publishing Company, Boston.
 Crescent Amusement Company, The, Boston.
 Crescent Bottling Company, Incorporated, The, Fitchburg.
 Crescent Lake Park Company, Haverhill.

Crescent Leather Company, Boston.
 Crescent Oil Company, Boston.
 Cressey, Dockham and Company, Inc., Salem.
 Cressy Contracting Company, Gloucester.
 Crimmins & Peirce Co., Boston.
 Crittenden Manufacturing Company, Boston.
 Crocker Burbank & Co. Inc., Fitchburg.
 Crocker Drug Company, Boston.
 Crocker Garage Company, Falmouth.
 Crocker-Graves Company, Boston.
 Crocker-McElwain Company, Holyoke.
 Crocker Pen Company, Boston.
 Crocker Rubber Company, The, Brockton.
 Crockford Manufacturing Company, Fall River.
 Crofoot Gear Works, Incorporated, Cambridge.
 Crolac Process, Inc., The, Boston.
 Crommett Air Products Company, Boston.
 Crompton and Knowles Loom Works, Worcester.
 Crompton Associates, Worcester.
 Crompton Motor Carriage Works, Worcester.
 Cromwell Oil Company, Boston.
 Cronin Company, Boston.
 Crosby-Conley Company, Boston.
 Crosby Steam Gage & Valve Company, Boston.
 Cross Coal Co., Lawrence.
 Cross Dry Goods Company, The, Lawrence.
 Cross Street Orpheum Company, Boston.
 Crow Motor Car Co. of New England, Boston.
 Crowell Machine Company, Boston.
 Crowley Company, The, Andover.
 Crown Counter Box Toe Company, Lynn.
 Crown Laboratory Co., Boston.
 Crown Manufacturing Company, North Attleborough.
 Crown Packing Company, Gloucester.

- Crown Paint & Paper Company, North Adams.
 Crown Theatre Co., Inc., Lowell.
 Crown Window Shade Co., Boston.
 Croxford Auto Rim Tool Company, Malden.
 Crumb Quarry Company, Quincy.
 Crystal Amusement Company, The, Worcester.
 Crystal Drug Co., Gardner.
 Crystal Gelatine Company, Boston.
 Crystal Lake Ice Company, Newton.
 Crystal Spring Bleaching and Dyeing Company, Freetown.
 Cuba-American Fruit Company, Lowell.
 Cuban Agricultural Company of Massachusetts, Ludlow.
 Cuban Cigar Company, The, Springfield.
 Cuban Lands Company, Malden.
 Cuban Portland Cement Company, Boston.
 Cullen Brothers Company, Springfield.
 Culver-Stearns Manufacturing Company, Worcester.
 Cumberland Silver Black Fox and Fur Company, Boston.
 Cummings & Pearson, Inc., Boston.
 Cummings Bros. Co., Boston.
 Cummings Fish Company, Boston.
 Cummings Machine Works, Boston.
 Cummings Shoe Company, Worcester.
 ✓ Cummington Co-operative Creamery Association, The, Cummington.
 Cummington Water Company, Cummington. 1914, c. 550.
 Cummins Clothing Co., Boston.
 Cumner-Jones Company, Boston.
 Cunard Sales Company, Boston.
 Cunningham & Sons Co., Boston.
 Cunningham & Thompson Company, Gloucester.
 Cunningham & Thompson Corporation, Gloucester.
 Cunningham Bros., Inc., Cambridge.
 Cunningham-Graham Company, Boston.
 Cunningham, Handschumacher Co., Boston.

Cunningham Packing Company, Boston.
 Cunningham Supply Co., Boston.
 Curran & Joyce Company, Incorporated, Lawrence.
 Currier-Todd Company, Lawrence.
 Curtis and Cameron Incorporated, Boston.
 Curtis & Marble Machine Co., Worcester.
 Curtis & Pope Lumber Co., Boston.
 Curtis Construction Company, Springfield.
 Curtis, Curtis & Lyon Company, Brockton.
 Curtis Marine Turbine Company of the United States, Quincy.
 Curtis Provision Company, Boston.
 Curtis Publishing Company of Massachusetts, The, Boston.
 Curtiss' Berkshire Estate, Inc., Sheffield.
 Cushing Beef Company, Boston.
 Cushing Medical Supply Company, Boston.
 Cut Price Auto Supply Co., Boston.
 Cut Price Auto Supply Company of New Bedford, New Bedford.
 Cutler Company, The, Wilbraham.
 Cutler Construction Company, Springfield.
 Cutter & Smith Company, Inc., Boston.
 Cutter & Wood Supply Company, Boston.
 Cutter, Fletcher & Company Incorporated, Boston.
 Cutter Manufacturing Company, Everett.
 Cutter Tower Company, Boston.
 Cynthia Mills, Boston.
 Cyril J. Larivee, Inc., Charlestown.
 Cyrus Patch & Son (Inc.), Quincy.
 D. A. Donovan's Sons Co., Lynn.
 D. A. Gorman Leather Company, Salem.
 D. A. Smith Company, Boston.
 D. & L. Slade Company, Boston.
 D and S Manufacturing Company, The, Boston.
 D. Armstrong & Company Inc., Brockton.
 D. Atwood Company, Boston.

- D. B. Maclary & Son Company, Boston.
D. B. Myers Co., Boston.
D. C. Percival & Company, Incorporated, Boston.
D. D. and A. W. Chase Corporation, Haverhill.
D. D. Chase Lumber Company, The, Haverhill.
D. De Stefano Company, Inc., Boston.
D. Doherty Company, Boston.
D. E. Adams Company, Inc., The, Athol.
D. E. Wadsworth & Company, Incorporated, Quincy.
D. Eddy and Sons Company, Boston.
D. F. Briggs Company, The, Attleboro.
D. F. Munroe Company, Boston.
D. H. Gifford Corporation, New Bedford.
D. H. Gregory Company, Princeton.
D. J. Curtis Brick Company, Chicopee.
D. J. Larkin Company, Boston.
D. K. Carpenter Corporation, The, Brockton.
D. L. Fuller Company, Boston.
D. L. Marshall Sales Company, Boston.
D. L. Page Company, Lowell.
D. L. Rand Co., Boston.
D. M. Dillon Steam Boiler Works, Fitchburg.
D. M. Lamitie Company, Westfield.
D. Mackintosh & Sons Company, The, Holyoke.
D. P. Nichols Company, The, Cambridge.
D. P. O'Brien Company, Incorporated, Woburn.
D. R. Emerson Company, Boston.
D. S. O'Brien Company, Lowell.
D. S. Quirk Company, The, Boston.
D. S. Simpson & Co., Inc., Boston.
D. S. Woodberry Company, Boston.
D. Seigel Company Incorporated, Boston.
D. Serabian & Co., Incorporated, Boston.
D. T. Dudley and Son Company, The, Sutton.

- D. T. Kennedy Power Company, Haverhill.
 D. W. Donegan Co., Boston.
 D. W. Field Farm Company, Brockton.
 D. W. Pingree Company, The, Lawrence.
 D. W. Ranlet Company, The, Boston.
 D. Wood Company, Webster.
 Dadmun Co., Boston.
 Daggett and Curry Company, Waltham.
 Daggett Chocolate Company, Boston.
 Dailey, Sheehan and Keating Company, Boston.
 Daily News Publishing Company, The, Springfield.
 Daland Co., Inc., Salem.
 Dalton Co., The, Brockton.
 Dalton-Ingersoll Mfg. Company, Boston.
 Dalton-Jackson Black Fox Company, Cambridge.
 Dalton Silver Black Fox Company of Massachusetts, Brookline.
 Dalton-Watson Co., Inc., Boston.
 Daly Music Publisher, Inc., Boston.
 Daly Wagon Manufacturing Company, Springfield.
 Dame, Stoddard Company, Boston.
 Damon and Ellis, Incorporated, Boston.
 Damon Company, The, Leominster.
 Dan A. Donahue Incorporated, Salem.
 Dan S. O'Brien Company, Springfield.
 Dana Furniture Co., Taunton.
 Dana Hardware Company, Boston.
 Dana S. Courtney Company, Boston.
 Danbury Hat Store Inc., The, Haverhill.
 Danforth School Inc., Framingham.
 Dangel Company, The, Boston.
 Daniel Duane Company, The, Boston.
 Daniel Green Felt Shoe Company, Boston.
 Daniel Low and Company, Incorporated, Salem.
 Daniel Marr and Son Company, Boston.

Daniel O'Keefe & Son Company, Boston.
 Daniel Russell Boiler Works, Incorporated, Boston.
 Daniels and Blomquist Company, Boston.
 Daniels Cornell Company, The, Worcester.
 Daniels Printing Company, Boston.
 Daniels Shoe Co., Georgetown.
 ✓ Danielson Cotton Company, Boston.
 Danvers Co-operative Association, Danvers.
 Danvers Laundry Company, Danvers.
 Danvers Leather Company, Danvers.
 Danvers Tungsten Lamp Company, Danvers.
 Danversport Rubber Company, The, Danvers.
 D'Arcy and Sons Company, Boston.
 Darling & Company, Inc., Boston.
 Darling and Rhodes Company, Worcester.
 Darrow-Mann Company, Boston.
 Dart Express Company, Marlborough.
 Dart Motor Truck Company of Massachusetts, Boston.
 Dartmouth Hotel Company, New Bedford.
 Dartmouth Manufacturing Corporation, New Bedford.
 Davenport-Brown Company, Somerville.
 Davenport Peters Company, Boston.
 David Brown Company, The, Lawrence.
 David F. Silbert & Co., Inc., Boston.
 David H. Jacobs & Son, Incorporated, Boston.
 David H. Pruyn Co., Boston.
 David Irving Company, Brockton.
 David J. Ingraham, Inc., Boston.
 David J. Sheehan Company, Lynn.
 David M. Connell Company, Fall River.
 David M. Noble, Inc., Boston.
 David P. Ehrlich Company, Boston.
 David W. Lewis Company, Boston.
 Davidson Rubber Company, The, Boston.

- Davies, Rose & Company, Limited, Boston.
- Davis & Brown Woolen Company, The, Worcester.
- Davis and Farnum Manufacturing Company, Waltham.
- Davis and Furber Machine Company, North Andover.
- Davis and McLane Manufacturing Company, Fall River.
- Davis and Sargent Lumber Company, Lowell.
- Davis & Young Company, The, Lynn.
- Davis Brothers Company, Worcester.
- Davis Burlap Company, Boston.
- Davis Circulating Library, Inc., The, Boston.
- Davis Hardware Manufacturing Company, Gloucester.
- Davis Ice Cream Company, Boston.
- Davis-Kelley Co. Inc., Boston. Name changed to Marcy-Kelley Company.*
- Davis, King Co., Acton.
- Davis Lynn Storage Battery Manufacturing Company, Lynn.
- Davis Manufacturing Corporation, Gloucester.
- Davis Mills, Fall River.
- Davis Press, Incorporated, The, Worcester.
- Davis Shoe Company, The, Weymouth.
- Davis-Watson Manufacturing Company, Hubbardston.
- Davis Woodworking Company, Lynn.
- Davison Company, Boston.
- Davol Mills, Fall River.
- Dawson-Davis Company, Incorporated, Boston.
- Day, Gormley Leather Company, Boston.
- Dazzle Dimmer Co. Inc., The, Springfield.
- DeAngelis Plastering Co., Inc., Boston.
- DeHaan-Kennedy Company, Boston.
- De-La-Mode Fur Company, Boston.
- De Meritte School (inc.), Boston.
- "De Merle" Garter Company, Boston.
- De Mott Estates, Incorporated, Fitchburg.
- De Nevers Typewriter Co., The, Boston.
- De Silva Sign Co., Boston.

- De Wolfe and Fiske Company, Boston.
- Dean & Company, Incorporated, Boston.
- Dean Penney Company, Brockton.
- Dean Wire Goods Company, Worcester.
- Dearborn Hospital Inc., Medford.
- Deavitt Manufacturing Company, Lowell.
- Decatur and Hopkins Company, Boston.
- Decatur-Caddick Lumber Company, Boston.
- Dedham and Hyde Park Gas and Electric Light Company, Dedham.
1853, c. 68.
- Dedham Electric Company, Dedham. Pub. Stat., c. 106.
- Dedham Finishing Company, Dedham.
- Dedham Water Company, Dedham. 1876, c. 138.
- ✓ Deerfield & Sunderland Farmers Cooperative Exchange, (South) Deerfield.
- Deerfield Company, The, Rowe and Charlemont. Rev. Laws, c. 110.
- Deerfield Pulp Co., Boston.
- Deerfield River Electric Light Company, Conway. Rev. Laws, c. 110.
- Deering Leather Company, Boston.
- Deering Lumber Company, Melrose.
- Deer's Horns Cider Company, Inc., Lancaster.
- Defiance Manufacturing Company, Barrowsville (Norton).
- Defiance Shoe Company, The, Whitman.
- Del Oro Fruit Co., Boston.
- Delano, Bartlett & Dexter, Incorporated, Boston.
- Dell Dale Farm, Inc., Littleton.
- Dell Reed Candy Co., Brookline.
- Delmar Company, Boston.
- Delta Electric Company, Worcester.
- Delta Grocery Co., Inc., Boston.
- Demarest Heater Company, The, Springfield.
- Demars Allen Company, Worcester.
- Demers Motor Specialties Company, Boston.
- Demeter Motor Trucking Company, Boston.
- Deming Park Realty Company, The, Pittsfield.
- Demond & Brown Chair Co. Inc., The, Winchendon.

- Dempsey Bros. Co., Boston.
- Demter Company, The, Wilmington.
- Denby Motor Truck Sales Company, Boston.
- Dench & Hardy Co., Boston.
- Denholm and McKay Company, Worcester.
- Denholm and McKay Realty Company, Worcester.
- Denison Brothers Company, New Bedford. Name changed to Akin-Denison Company.*
- Denison, Pratt Paper Company (Incorporated), Boston.
- Dennison Manufacturing Company, Boston.
- Densten Hair Company, Peabody.
- Dental Electric Company, Springfield.
- Derby Desk Company, Somerville.
- Des Arts Studios, Incorporated, Boston.
- Desmarais Drug Company, Holyoke.
- Devens House, Inc., The, Greenfield.
- Devir & Company, Inc., Malden.
- Dewey & Co. Incorporated, Boston.
- Dewey Square Alleys, Inc., Boston.
- Dexter Brothers Company, Boston.
- Dexter Manufacturing Company, The, Boston.
- Dexter P. Lillie Company, Springfield.
- Dextro-Germ Propagating Company, Plymouth.
- Di Pesa Pure Food Products Co., Chelsea.
- Diadem Manufacturing Company, Fitchburg.
- Diamond Baking Powder Co., Boston.
- Diamond Brick Company, Worcester.
- Diamond Chemical Company, Boston.
- Diamond Finish Starch Company, Boston.
- Diamond Link Fence Company, Boston.
- Diamond Shoe Company of Mass., Brockton.
- Diamond Tack and Nail Works, Raynham.
- Diaphone Company, Inc., Boston.
- Dickerman & McQuade, Inc., Lowell.
- Dickerman-Maurland Box Company, Boston.

- Dickinson Manufacturing Company, Springfield.
- Dickinson Shoe Company, The, Lynn.
- Dickinson-Streeter Company, Springfield.
- Diehl & Co., Inc., Boston.
- Dietz and Mishel Leather Company, Lynn.
- Dietz Baking Company, The, Holyoke.
- Dighton Foundry Company, Taunton.
- Dighton Manufacturing Company, (North) Dighton.
- Dighton Stove Lining Company, Dighton.
- Dillaby Fireproofing Company, Boston.
- Dillon Machine Company, Lawrence.
- Dill's Confectionery Company, Boston. Named changed to Jackson's Confectionery Company.*
- Dimm-Semmons Company, Springfield.
- Dine Manufacturing Company, The, Worcester.
- Dinsmore Drug Co., Boston.
- Dinsmore Manufacturing Co., Salem.
- Direct Hosiery Company, The, Boston.
- Direct Importing Company, Boston.
- Direct Sales Company, Worcester.
- Direct Shoe Company, Boston.
- Directorate (Incorporated), The, Boston.
- Directory Publishing Company, Boston.
- Directoyu Company, The, Boston.
- Dirigold Sales Co. of New England Inc., Boston.
- Discount Trading Stamp Co., Boston.
- Dix Lumber Company, Cambridge.
- Dixey, Sullivan Company, Boston.
- Dixie Shoe Co., Boston.
- Doane & Williams Co., Holyoke.
- Doane Gassett Company, Inc., Boston.
- Doane Towboat Company, Boston.
- Dockham Publishing Company, Boston.
- Dr. A. C. Daniels Inc., Boston.
- Dr. Carreiro Chiropractic Institute, Inc., Boston.

Dr. Chappell Dental Co., Boston.
 Dr. Earl S. Sloan, Incorporated, Boston.
 Dr. Hallock Drug Company, The, Boston.
 Dr. Holland Company, Boston.
 Dr. I. Rosenberg Boston Dental Institute, Inc., Boston.
 Dr. I. Rosenberg Hanover Dental Company, Boston.
 Doctor J. A. Walsh Company, Boston.
 Dr. John Wilbur Daughter Company, Hyde Park.
 Dr. P. E. Truesdale's Private Hospital, Inc., Fall River.
 Dr. Reed Cushion Shoe Co., Boston.
 Dr. Rudolph Mertin, Inc., Boston.
 Dr. Swett Root Beer Co., Boston.
 Dr. Temple's Treatment, Inc., Lowell.
 Dr. Willard M. Lindsey Incorporated, Worcester.
 Dodge-Haley Company, Boston.
 Dodge Mill Company, Worcester.
 Dodge Motor Vehicle Company, The, Cambridge.
 Dodge Realty Company, The, Cambridge.
 Dodson Co., Lawrence.
 Dodson Plumbing Co., Inc., Lawrence.
 Doe, Sullivan & Company, Inc., Boston.
 Doherty Teaming Company, Fall River.
 Dole & Lewis, Inc., Boston.
 Dolge Felt Company, The, Oxford.
 Dolge Slipper Company, The, Oxford.
 Dolls' Hospital, Incorporated, Boston.
 Domestic Vacuum Cleaner Company, Worcester.
 Donald Co., Boston.
 Donnell, Carman and Mudge, Inc., Boston.
 Donnelly & Co., Inc., Boston.
 Donnelly Co. of Worcester, The, Worcester.
 Donnelly Mfg. Co., Malden.
 Donohue Brothers Leather Company, Lynn.
 Donohue Coal Company, Worcester.

Donovan Amusement Company, Taunton.

Donovan, Giles Company, The, Lynn.

Donovan Motor Car Co., Boston.

Doody Vapor Heating Company, The, Boston.

Doore Hospital, Inc., The, Watertown.

Dorchester Awning Company, Inc., The, Boston.

Dorchester Coal Company, Boston.

Dorchester Co-operative Society, The, Boston.

Dorchester Express Company, Boston.

Dorchester Parcel Delivery Company, Boston.

Dorchester Real Estate Corporation, Boston.

Dorchester Theatre Company, Boston.

Dorchester Trust Company, Boston. 1904, c. 374.

Dorchester Woman's Club House Association.

Dorsen Cloak Company, The, Holyoke.

Dorsey Manufacturing Company, Boston.

Doten-Dunton Desk Company, Boston.

*Douban Company, Saugus. Name changed to Educational Specialties, Inc.
Location changed to Boston.*

Double Spring Shuttle Company, The, New Bedford.

Doucette Automobile Ambulance Service, Inc., Haverhill.

Douglas Granite Company, Douglas.

Douglas Saw & Machinery Co., Boston.

Dove Machine Co., Inc., Lawrence.

Dover Press, Fall River.

Dow Surgical Battery Company, Boston.

Dowling Iron and Steel Company, Boston.

Downer Kerosene Oil Company, Boston.

Downing Block, Salem.

Downing Taylor Company, Springfield.

Dows Company, The, Revere.

Drake & Hersey Company, Boston.

Draper Brothers Company, Canton.

Draycott Mills, The, Boston.

Dreamland Theatre Company, Boston.

Dreayer Manufacturing Company, Boston.
 Dresser-Hull Company, Lee.
 Drew Orchards, Inc., Sutton.
 Driscoll & Company, Inc., Marblehead.
 Druggists' Manufacturing Association, Bridgewater.
 Du-Flex Sole Company, Brockton.
 Du Pont Limited, Boston.
 Dubrule Company, Lawrence.
 Duchesse Salted Nut Company, Boston.
 Dudley Amusement Company, Boston.
 Dudley Drug Company of Cambridge, Cambridge.
 Dudley Manufacturing Company, Boston.
 Dudley Mills Company, Worcester.
 Duffy-Pieper Sales Company, The, Boston.
 Dukelow and Walker Company, Boston.
 Dumas Lumber Company, Ware.
 Dummerston Granite Company, The, Springfield.
 Dunbar Avenue Garage Company, Boston.
 Dunbar-Cowan Motor Company, Northampton.
 Dunbar-Kerr Company, The, Malden.
 Dunbar Pattern Co., Brockton.
 Duncan & Goodell Co., Worcester.
 Duncan-Dahl Co., Everett.
 Dundee Mfg. Co., Boston.
 Dungan, Hood & Co., Inc., Boston.
 Dunlap-Baldwin Company, Springfield.
 Dunn Flyer Company, Boston.
 Dunn Green Leather Company, The, Boston.
 Dunning & Martin Company, Boston.
 Dunstable Ice Company, Somerville.
 Dunster Amusement Company, The, Cambridge.
 Dunster Realty Company, Cambridge.
 Dupaul Young Optical Company, Southbridge.
 Durand Company, Boston.

Durell and Company Inc., Boston.
 Durell, George & Co., Inc., Boston.
 Duren & Co., Inc., Boston.
 Durfee Mills, Fall River.
 Durgin Combrush Company, Boston.
 Durgin, Jacobs Company, Beverly.
 Durgin Shoe Company, Haverhill.
 Durgin's Pharmacy, Inc., Winchendon.
 Durland Counter Company, Lynn.
 Durnin and McLoughlin Company, Boston.
 Dustbane Mfg. Co., Boston.
 Dusten Shoe Company, Haverhill.
 Dutch Food Shop, Incorporated, The, Quincy.
 Duthie-Strachan & Co., Inc., Boston.
 Dutton's Roxbury Store, Inc., Boston.
 Duval Spring Tire Company, The, Boston.
 Duxbury Coal & Lumber Company, Duxbury.
 Dwight Manufacturing Company, Chicopee.
 Dwinell-Wright Company, Boston.
 Dyar Supply Company, The, Boston.
 Dyna-Como Company, Boston.
 E. A. Abbott Company, Boston.
 E. A. Bruce Electric Co., Fitchburg.
 E. A. Buck Co., Inc., Worcester.
 E. A. Connolly Company, Inc., Boston.
 E. A. Cowan-M. Myers, Inc., Boston.
 E. A. Cowee Company, Worcester.
 E. A. Hall Publishing Company, The, Greenfield.
 E. A. Hanly Company, Boston.
 E. A. Ormsby & Sons Inc., Boston.
 E. A. Patch Company, Boston.
 E. A. Poland Company, Quincy.
 E. A. Rich Company, Boston.
 E & B Shoe Co., Haverhill.

- E. & F. King & Co., Incorporated, Boston.
- E & G Automatic Lock-Nut & Bolt Mfg. Co., Boston.
- E & H Toggle Company, Boston.
- E. & R. Cleansing & Dyeing Company, Cambridge.
- E. & R. Laundry Company, The, Cambridge.
- E. & R. Laundry Company of Worcester, The, Worcester.
- E. Anthony & Sons, Incorporated, New Bedford.
- E. B. Badger and Sons Company, Boston.
- E. B. Horn Company, The, Boston.
- E. B. Kingman Company, Leominster.
- E. B. Lime Company, Boston.
- E. B. Nelson Grocery Co., Boston.
- E. B. Richardson Incorporated, Reading.
- E. B. Roberts Construction Company, The, Pittsfield.
- E. B. Townsend Coal Company, Boston.
- E. C. Bowman & Son Company, Boston.
- E. C. Hall Company, Brockton.
- E. C. Howlett Company, Boston.
- E. C. Mills Leather Company, Boston.
- E. C. Pearson Co., The, Lowell.
- E. C. Powers Company, Boston.
- E. C. Woodman Company, Lynn.
- E. C. Wright Block Company, Brockton.
- E. Chickering Studio, Inc., Boston.
- E. Cummings Leather Company, Woburn.
- E. D. Abbott Company, Boston.
- E. D. Brooks & Co., Inc., Boston.
- E. D. Hewins Inc., Boston.
- E. D. Jones and Sons Company, Pittsfield.
- E. D. Sawyer Lumber Company, The, Cambridge.
- E. Diamond, Inc., Boston.
- E. E. Bussey Incorporated, Boston.
- E. E. Cole Silver Company, Middleborough.
- E. E. Forbes Co., Boston.

- E. E. Gray Company, Boston.
E. E. Lincoln Shoe Company, Waltham.
E. E. Taylor Company, Boston.
E. E. Wilson Company, Boston.
E. F. Crosby Company, Brookline.
E. F. Dakin Company, The, Southbridge.
E. F. Dodge Paper Box Company, Leominster.
E. F. Drew & Company, Inc., Boston.
E. F. Gerry Company, Lynnfield.
E. F. Hunt Company, Worcester.
E. F. Mahady Company, Boston.
E. F. Peirce Company, Boston.
E. F. Russ Company, Boston.
E. G. & E. Wallace Shoe Company, Boston.
E. G. Chute Company (inc.), Boston.
E. G. Davis & Son, Inc., Cambridge.
E. G. Higgins Co., Worcester.
E. G. Leopoulos Company, Springfield.
E. G. Tutein and Company, Incorporated, Boston.
E. Grossman and Co. Inc., Boston.
E. Gustafson Company, The, Worcester.
E. H. Allen Company, Boston.
E. H. Clapp Rubber Company, Hanover.
E. H. Friedrich Company, Holyoke.
E. H. Jennison and Company, Incorporated, Boston.
E. H. Kingman Co., Boston.
E. H. Mahoney Chair Company, Gardner.
E. H. Porter Company, Peabody.
E. H. Saxton Company, Boston.
E. H. Severy, Incorporated, Lowell.
E. J. Caron Amusement Company, Boston.
E. J. Cross Company, Worcester.
E. J. Hervey Company, Medford.
E. J. Kempton Co., Haverhill.

- E. J. McCarthy Company Inc., Northampton.
- E. J. Owen Hardware Company, Boston.
- E. J. Pitt Co., Boston.
- E. J. Potter Co., Boston.
- E. J. Scanlon Company, Lawrence.
- E. J. Shattuck Company, Norwood.
- E. J. Sokoll Company, Fall River.
- E. J. Swanson Co., Lowell.
- E. Jones & Co., Inc., Spencer.
- E. L. B. Manufacturing Company, Cambridge.
- E. L. Fisher & Co. Inc., Fall River.
- E. L. Fitzhenry Company, Boston.
- E. L. Fletcher Company, Boston.
- E. L. Gay Machine Company, Southbridge.
- E. L. Gowdy Co., Brockton.
- E. L. Haines Company, Lynn.
- E. L. Ham Co., Boston.
- E. L. Le Baron Foundry Company, The, Middleborough.
- E. L. Patch Company, The, Stoneham.
- E. L. Rowe and Son, Incorporated, Gloucester.
- E. L. Sampson & Brothers Contracting Company, Springfield.
- E. L. Sargent Company, Beverly.
- E. L. Thompson Company, Boston.
- E. L. Tucker Shoe Company, Inc., Boston.
- E. M. Coats & Co., Incorporated, Springfield.
- E. M. Corthell Co., Boston.
- E. M. Hollidge Company, Boston.
- E. M. Humphreville Construction Co., Westfield.
- E. M. Low Company, Brockton.
- E. M. Lyman and Son, Incorporated, Springfield.
- E. M. Niles Company, Boston.
- E. Noyes Whitcomb Company, Boston.
- E. O. Smith Company, Springfield.
- E. P. Boggs Company, Boston.

- E. P. Chandler Company, Boston.
 E. P. Hirst Company, New Bedford.
 E. P. Legg Co., Boston.
 E. P. Longley Box Company, Marlborough.
 E. P. Torrey Dry Goods Company, Rockland.
 E. R. Brown Beer Pump Company, Boston.
 E. R. C. Manufacturing Company, Westfield.
 E. R. Grabow Company, Boston.
 E. R. Knott Machine Company, Boston.
 E. R. Sherburne Company, Boston.
 E. Raymond Company, The, Boston.
 E. S. Brown Company, Fall River.
 E. S. Hill & Co. Inc., Salem.
 E. S. Lincoln, Inc., Waltham.
 E. S. Parks Shellac Company, Fall River.
 E. S. Woodbury Co., Salem.
 E. Stanley Wires Company, Boston.
 E. Stebbins Manufacturing Company, Springfield.
 E. Stoddard & Son Company, Boston.
 E. T. Barrett Co., The, Boston.
 E. T. Slattery Company, Boston.
 E. T. Smith Company, Worcester.
 E. T. Wright & Co., Incorporated, Rockland.
 E. V. Bates Machine Company, Lowell.
 E. V. Earle, Incorporated, Boston.
 E. V. F. A. Corporation, Everett.
E. V. Keating Company, Incorporated, The, Boston. Name changed to Dailey, Sheehan and Keating Company.
 E. W. Burt & Co., Incorporated, Boston.
 E. W. Clark Company, Boston.
 E. W. Ham Electric Company, Worcester.
 E. W. Nash Company, Boston.
 E. W. Palmer Company, Somerville.
 E. W. Pitman Company, Lawrence.
 E. Z. V. Rim Company, The, Boston.

- Eagle Amusement Company, Boston.
- Eagle Cement Construction Co., The, Boston.
- Eagle Cornice and Skylight Works, Cambridge.
- Eagle Iron Foundry, Incorporated, The, Salem.
- Eagle Manufacturing Company, The, Boston.
- Eagle Plating Company, The, Worcester.
- Eagle Printing and Binding Company of Pittsfield, Mass., Pittsfield.
- Eagle Publishing Company, The, Pittsfield.
- Eagles Building Association of Southbridge, Inc., The, Southbridge.
- Eames Drug Co., Somerville.
- Eames Tool Company, Lynn.
- Earle Provision Company, Boston.
- Earnest E. Smith, Incorporated, Boston.
- Earnsdale Worsted Company, Clinton.
- East Boston Company, (East) Boston.
- East Boston Dry Dock Company, (East) Boston.
- East Boston Gas Company, (East) Boston. 1853, c. 13.
- East Boston Live Poultry Company, Boston.
- East Boston Marble & Mosaic Company, Boston. Name changed to Cancian Company, The.*
- East Boston Terminal Railroad Company, East Boston. 1912, c. 698.
- East Boston Young Mens Loan Association, The, Boston.
- East Bridgewater Brick Company, East Bridgewater.
- East Cambridge Land Company, Cambridge.
- East Carver Cranberry Company, Plymouth.
- East Dedham Garage, Inc., Dedham.
- East Dennis Fish Freezing Company, Dennis.
- East Gloucester Ferry Company, Gloucester.
- East India Herb Company, Boston.
- East Lynn Realty Company, Lynn.
- East Middlesex Street Railway Company, Stoneham. 1860, c. 19.
- East Mountain Water Company, West Stockbridge. 1873, c. 184.
- East Springfield Home Builders Company, Springfield.
- East Taunton Street Railway Company. Pub. Stat., c. 113.
- East Watertown Realty Company, Watertown.

- East Weymouth Wool Scouring Company, The, Weymouth.
- Eastburn Press, Inc., Boston.
- Eastern and Western Review & Greek-American Commercial Association, Inc., Boston.
- Eastern Apple Company, Boston.
- Eastern Art Needlework Company, Boston.
- Eastern Athletic Association, Inc., Boston.
- Eastern Ave. Garage, Incorporated, The, Lynn.
- Eastern Bridge and Structural Company, Worcester.
- Eastern Building Finish Company, The, Boston.
- Eastern Butter Company, Boston.
- Eastern Casualty Insurance Company, Boston. 1907, c. 576.
- Eastern Chemical Company of Massachusetts, Boston.
- Eastern Clay Goods Company, Boston.
- Eastern Coal Company, Attleboro.
- Eastern Coal Products Company, Boston.
- Eastern Cold Storage Company, The, Boston.
- Eastern Consolidated Amusement Company, Springfield.
- Eastern Drug Company, Boston.
- Eastern Expanded Metal Company, Boston.
- Eastern Extract Company, Boston.
- Eastern Feature Film Company, Inc., Boston.
- Eastern Felt Company, The, Winchester.
- Eastern Fishing Company, Boston.
- Eastern Fountain Company, Boston.
- Eastern Fruit and Nut Orchard Company, Boston.
- Eastern Fruit Packing Company, Cambridge.
- Eastern Furniture Company, Fall River.
- Eastern Grain Company, Bridgewater.
- Eastern Handle Company, Boston.
- Eastern Hard Fibre Company, Merrimac.
- Eastern Industrial Workers' Publishing Co., Inc., Boston.
- Eastern Interstate Express Company, Salem.
- Eastern Investment Company, Lynn.
- Eastern Laboratories, Inc., Boston.

- Eastern Leather Company, Boston.
- Eastern Lumber Co., Chelsea.
- Eastern Machine and Iron Company, Boston.
- Eastern Massachusetts Electric Company, Boston. 1914, c. 742.
- Eastern Metal and Refining Company, Boston.
- Eastern Motor Sales Company, Boston.
- Eastern Oil and Rendering Company, Boston.
- Eastern Paper Company, Boston.
- Eastern Portable Building Company, Great Barrington.
- Eastern Printing Company, Lynn.
- Eastern Produce Sales Company, Boston.
- Eastern Realty, Incorporated, Springfield.
- Eastern Registration & Guaranty Company, Boston.
- Eastern Rubber Co., Boston.
- Eastern Salt Company, Boston.
- Eastern Sheep Breeders Association, Inc., Boston.
- Eastern Showcase Co., Boston.
- Eastern Specialty Company, Inc., Boston.
- Eastern States Agricultural and Industrial Exposition, Inc., Springfield
- Eastern States Feeding Company, Springfield.
- Eastern States Refrigerating Company, Springfield.
- Eastern Storage Company, Chelsea.
- Eastern Supply Co., Worcester.
- Eastern Tanning Company, Peabody.
- Eastern Teachers' Agency (Incorporated), The, Boston.
- Eastern Theatres Company, Boston.
- Eastern Thread Co., Inc., Boston.
- Eastern Tool & Supply Co., Boston.
- Eastern Underwriting Company, Boston.
- Eastern Varnish & Oil Co., Chelsea.
- Eastern Vending Machine Co., Boston.
- Eastern Yarn Company, Fairhaven.
- Easthampton Gas Company, Easthampton. Organized 1864.
- Easthampton Rubber Thread Company, Easthampton.

- Eastondale Company, Easton.
- Eaton & Eustis Company, Boston.
- Eaton-Dikeman Company, The, Lee.
- Eaton, May and Robbins Paper Company, Lee.
- Eclipse Tanning Company, of Massachusetts, Boston.
- Eco Manufacturing Company, Boston.
- Economic Machinery Company, Worcester.
- Economic Steel Rack Company, Boston.
- Economy Cloak & Suit Company, Haverhill.
- Economy Electric Co., Worcester.
- Economy Food Products Co., Cambridge.
- Economy Grocery Stores Company, Boston.
- Economy Stores Company, Fitchburg.
- Economy Thread Company, Boston.
- Economy Toggle Co., Boston.
- Economy Trolley & Bushing Company, Springfield.
- Ecuador Commercial Company, Boston.
- Eddy Company, The, Worcester.
- Edes Manufacturing Company, Plymouth.
- Edgar J. Thayer, Inc., Boston.
- Edgar L. Wheeler Company, Worcester.
- Edgar Manufacturing Company, The, Boston.
- Edgar Publishing Company, The, Boston.
- Edgartown Garage Company, Edgartown.
- Edgartown Gift Shop, Inc., Edgartown.
- Edgartown Water Company, Edgartown. 1906, c. 143.
- Edgewood Garage Company, Incorporated, Boston.
- Edison Electric Illuminating Company of Boston, The, Boston. Pub. Stat., c. 106.
- Edison Electric Illuminating Company of Brockton, The, Brockton. Pub. Stat., c. 106.
- Edison Shop Inc., The, Salem. Name changed to W. W. Ballard, Inc.*
- Edmands Coffee Company, Boston.
- Edmund S. Hunt and Sons Company, Weymouth.
- Edson Manufacturing Company, Boston.

Educational Associates, Inc., The, Springfield.
 Educational Associates, Incorporated, The, Boston.
 Educational Press Company, Springfield.
 Educational Publishing Company, The, Boston.
 Educational Specialties, Inc., Boston.
 Edward A. Tucker Company, Boston.
 Edward Bryant Company, Boston.
 Edward Driscoll Co., Boston.
 Edward Everett Square Pharmacy, Boston.
 Edward F. Miner Building Company, Worcester.
 Edward G. Sawyer Company, Boston.
 Edward Heffernan Company, Lynn.
 Edward M. Alden Co., Boston.
 Edward P. Brock & Company, Incorporated, Boston.
 Edward Perkins Lumber Co., Newburyport.
 Edward R. Ladew Company of Massachusetts, Boston.
 Edward Radding, Inc., Springfield.
 Edward T. Harrington Co., Boston.
 Edward T. Russell & Co., Inc., Boston.
 Edwards & Monahan Company, Boston.
 Edwards Company, The, Southbridge.
 Edwin Bartlett Co., The, Oxford.
 Edwin C. Lewis, Incorporated, Boston.
 Edwin Clapp & Son, Incorporated, Weymouth.
 Edwin H. Moulton Company, Haverhill.
 Edwin Hawes Company, Worcester.
 Edwin L. Pride and Co. Incorporated, Boston.
 Edwin S. Morse Company, Boston.
 Edwin S. Pickert Company, Boston.
 Edwin S. Woodbury Company, Salem.
 Edwin V. Mitchell Company, Medfield.
 Egidu Company, Boston.
 Egleston Amusement Company, Boston.
 Egleston Square Storage Warehouse Company, Boston.

- ✓ Egremont Co-operative Creamery Company, The, Egremont.
 Egypt Garage and Machine Company, Scituate.
 Egyptian Spray Manufacturing Company, Boston.
 Ehrman Manufacturing Company, Boston.
 822 North Broad Street Supply Company, Boston.
 Eisner-Lenk Company, The, Boston.
 El Placer Company, The, Boston.
 Elastic Braid and Lace Company, Boston.
 Elberfeld Chemical and Manufacturing Company, Sandwich.
 Elbridge Nash Drug Company, Weymouth.
 Elbridge S. Young Company, Lynn.
 Eldridge, Baker Company, Boston.
 Eldridge Manufacturing Company, Boston.
 Eldridge Poultry Farm Inc., Taunton.
 Electric Cigar Company, Boston.
 Electric Compressing Machine Company, The, Boston.
 Electric Game Board Company, Boston.
 Electric Light and Power Company of Abington and Rockland, The, Abington. Pub. Stat., c. 106.
 Electric Lustre Starch Company, Boston.
 Electric Maintenance Company, Boston.
 Electric Score Board Company, Boston.
 Electric Stain Company, Boston.
 Electric Supply Company, Worcester.
Electric Welder Company, Lynn. Name changed to Thomson Spot Welder Company.
Electrical Construction and Supply Company, New Bedford. Name changed to Briggs Electric Company.
 Electrical Sales Company, Boston.
 Electro Service Press, Boston.
 Electro Weld Company, The, Marlborough.
 Eli & Falk Lock & Key Manufacturing Company, (Inc.), Leominster.
 Eli H. Casler Plaiting Company, Boston.
 Elias Howe Company, Boston.
 Eliot Mills, Inc., Natick.

Eliot Square Storage Company, Boston.
 Elite Manufacturing Company, Boston.
 Elite Quality Shop of Wakefield, Inc., The, Boston.
 Elizabeth Manufacturing Company, Winchester.
 Elizabeth Towne Company, The, Holyoke.
 Elliot & Douglas Manufacturing Company, Norton.
 Elliot Shoe Co., Brockton.
 Elliott and Ward Express Company, Lawrence.
 Elliott Safety Appliance and Train Control Company, Springfield.
 Ellis, Eddy Company, Haverhill.
 Ellis F. Copeland Co., The, Brockton.
 Ellis Financial Reporting System, Inc., The, Boston.
 Ellis Hydrate Company, The, Boston.
 Ellis Pond Ice Company, Boston.
 Ellis-Ward Co., Boston.
 Ellison Motor Supply Company, Haverhill.
 Ellsworth Sample Shoe Company, Boston.
 Elm Garage Co., The, West Springfield.
 Elm Hill Provision Company, Boston.
 Elmercroft Farm, Inc., Stoughton.
 Elmer Chickering Company, Boston.
 Elmer E. Cole Company, Billerica.
 Elmstrom Leather Company, Boston.
 Elmwood Investment Company, Newton.
 Elmwood Poultry Farm, Inc., Leominster.
 Elson Art Publication Company, Belmont.
 Elvira Mining Company, Boston.
 Ely Lumber Company, The, Holyoke.
 Embden Camp Company, Boston.
 Emblem Jewelry Manufacturing Company, Inc., Boston.
 Emerald Granite Company, Boston.
 Emergency Trunk and Bag Company, Boston.
 Emerson and Norris Company, Boston.
 Emerson Hospital, Boston.

Emerson Manufacturing Company, Lawrence.
 Emerson Shoe Company, Rockland.
 Emery & Marshall Co., Haverhill.
 Emery & Preble Incorporated, Boston.
 Emery Bemis Tobacco Company, Boston.
 Emery Record Preserving Company, Boston.
 Emery Rubber Heel Company, The, Boston.
 Emery Steamship Company, Boston.
 Emery-Wilkin Company, The, Boston.
 Emil Weissbrod & Sons Incorporated, Greenfield.
 Emile Bernat Company, Boston.
 Emmet Associates, Inc., The, Boston.
 Emmons Bros. Co., Haverhill.
 Emmons Loom Harness Company, Lawrence.
 Emor Co., The, Worcester.
 Empire Amusement Operating Company, Salem.
 Empire Biscuit Company, Malden.
 Empire Feature Film Co., Boston.
 Empire Grocery Company, Boston.
 Empire Laundry Company, Worcester.
 Empire Laundry Company of Brockton, Brockton.
 Empire Mailing Company, Springfield.
 Empire Realty Company, Boston.
 Employees Loan Association, Inc., Boston.
 Employees Trust Incorporated, Boston.
 Endurance Tire and Rubber Co., Boston.
 Engel Shoe Company, Everett.
 Enger Motor Sales Company of Massachusetts, Boston.
 Engineering Construction Company, Inc., Boston.
 England-Walton Company, Boston.
 English Cleansing Shop, Inc., The, Boston.
 English Glove Shop, Inc., Boston.
 English Tea Rooms, Incorporated, The, Boston.
 Eno Welt Shoe Company, Boston.

Ensign Manufacturing Company, Boston.
 Enterprise Company, The, Marlborough.
 Enterprise Publishing Company, Brockton.
 Ephraim Adams & Company, Incorporated, Boston.
 Epstein Drug Company, Boston.
 Equitable Accident Company, Boston. 1907, c. 576.
 Equitable Income Associates Inc., Boston.
 Equitable Loan Company, Lowell.
 Equitable Trust Company, Boston. 1888, c. 422.
 Equity Corporation, The, Boston.
 Equity Lunch Company, The, Boston.
 Equity Watch Company, Boston.
 Era Narrow Fabric Company, Boston.
 Ericson & Co., Inc., Boston.
 Ericson, Inc., Boston.
 Ernest A. Dick Company, Lawrence.
 Ernest C. Whitney, Inc., Salem.
 Ernest J. Porter, Incorporated, Peabody.
 Ernest M. Skinner Company, The, Boston.
 Ervin E. Smith Company, Lowell.
 Erving Paper Mills, Holyoke.
 Esleek Manufacturing Co., The, Montague.
 Esmond Mills, The, Boston.
 Espinosa Fruit Company, Boston.
 Essco Sales Service, Inc., Boston.
 Essex Brass Foundry Co., Amesbury.
 Essex Brush Company, Lynn.
 Essex Coal Company, Lynn.
 Essex Company, Lawrence. 1845, c. 163.
 Essex County Building Company, Salem.
 Essex County Medical Institute Company, Lynn.
 Essex Engine Company, The, Lynn.
 Essex Engineering Co., Wellesley.
 Essex Heel & Leather Co., Georgetown.

Essex Home Building Company, Lynn.
 Essex Interstate Express Company, Peabody.
 Essex Investment Company, Lynn.
 Essex Kid Company, Lynn.
 Essex Loan Company, Incorporated, Lynn.
 Essex Lumber Company, Lynn.
 Essex Manufacturing Company, Salem.
 Essex Marine Railway Corporation, Salem.
 Essex Pharmacy Co., Cambridge.
 Essex Realty Company, Lawrence.
 Essex Trap Rock and Construction Company, Peabody.
 Essex Trust Company, Lynn. 1904, c. 374.
 Estabrook Express Company, Marlborough.
 Estabrooks and Sibley Company, Boston.
 Estate of Josiah Perry, Inc., Dudley.
 Estes Mills, Fall River.
 Estes Realty Company, Fall River.
 Etna Company, Taunton.
 Eureka Blank Book Company, Holyoke.
 Eureka Mica Company, Boston.
 Eureka Shoe Machinery Company, Boston.
 Evangeline Company, The, Boston.
 Evans Mill Supply Co., The, Boston.
 Evans Stamping and Plating Company, Taunton.
 Evatt Construction Co., Inc., Boston.
 Evening Traveler Company, Boston.
 Everett Bros. Inc., Watertown.
 Everett Coal Company, Everett.
 Everett Drug Company, Everett.
 Everett Factories Corporation, Everett.
 Everett Gazette Publishing Company, Incorporated, Everett.
 Everett Manufacturing and Supply Co., The, Boston.
 Everett Mills, Lawrence.
 Everett Morgan Company, Brockton.

Everett Paper Box Co., Everett.
 Everett Piano Company, Boston.
 Everett Press, Inc., The, Boston.
 Everett Printing Company, Inc., Everett.
 Everett Publishing Company, Everett.
 Everett Realty & Investment Co., Inc., Everett.
 Everett Shoe and Leather Company, Everett.
 Everett Square Pharmacy, Inc., Hyde Park.
 Everett Trust Company, Everett. 1904, c. 374.
 Everlastik, Incorporated, Boston.
 Everole Company, Boston.
 Everson Manufacturing Company, Boston.
 Everybody's Cash Market, Inc., Winthrop.
 Everybody's Store Inc., Boston.
 Ewig and Kattler Realty Company, Springfield.
 Excel Hand Laundry (Inc.), Lynn.
 Excel Manufacturing Company, Boston.
 Excel Shoe Form Company, Lynn.
 Exchange Mortgage Company, Cambridge.
 Exchange Realty Company, Boston.
 Exchange Trust Company, Boston. 1904, c. 374.
 Exeter Box Company, Lawrence.
 Exolon Company, The, Cambridge.
 Export Phosphate Company, The, Boston.
 Eye Rex Co., Boston.
 F. A. Dutton Motor Co., Boston.
 F. A. Easton Company, Worcester.
 F. A. Gibbs the Druggist Inc., Rockland.
 F. A. Hermann Company, Melrose.
 F. A. Hubbard Company, Newton.
 F. A. Kollock Company, Lynn.
 F. A. Phelps Company, The, Boston.
 F. A. Whitney Carriage Company, Leominster.
 F. A. York Co., Boston.

- F & H Manufacturing Company, Westfield.
 F. Archibald Company, Haverhill.
 F. B. Rogers Silver Company, Taunton.
 F. B. Stanton Company, Attleboro.
 F. B. Tilton Company, Boston.
 F. B. Washburn & Co. Corporation, The, Brockton.
 F. Blumenthal Company of Massachusetts, Boston.
 F. C. Gale & Co. (Inc.), Boston.
 F. C. Hebard Company, Hudson.
 F. C. Henderson Co., Boston.
 F. C. Parker & Son, Inc., Woburn.
 F. C. Wales Company, Boston.
 F. C. Warren and Bradford Co., Boston.
 F. C. Wilson Co., Haverhill.
 F. D. Calkin Printing Co., Boston.
 F. D. Hall Manufacturing Company, Inc., Attleboro.
 F. D. Sherburne Inc., Boston.
 F. D. Weeks Extracting Company, The, Shirley.
 F. D. Woodbridge Company, Boston.
 F. E. Atteaux & Co., Inc., Boston.
 F. E. Bacon and Co., Inc., Boston.
 F. E. Burke Shoe Company, Boston.
 F. E. Burnham Co., Boston.
 F. E. Earle Company, New Bedford.
 F. E. Harding Company, Boston.
 F. E. Jones Company, Boston.
 F. E. Nelson Company, Lowell.
 F. E. Palmer, Incorporated, Brookline.
 F. E. Powers Company, Worcester.
 F. E. Stowell, Incorporated, Lowell.
 F. E. Wells & Son Company, Greenfield.
 F. F. Woodward Co., The, Fitchburg.
 F. G. Guilds Company, The, Pittsfield.
 F. H. Cartwright Co., Inc., Boston.

- F. H. Crane & Sons, Inc., Quincy.
- F. H. Day Co., The, Greenfield.
- F. H. Gilson Company, Boston.
- F. H. Gross Company, Boston.
- F. H. Haskell Lumber Company, Lynn.
- F. H. Lane Company, Fitchburg.
- F. H. Newton Company, Boston.
- F. H. Roberts Company, Boston.
- F. H. Stevens Type Co., Inc., The, Boston.
- F. H. Thomas Company, Boston.
- F. H. Young Company, Boston.
- F. I. Webster Company, Turners Falls.
- F. J. Barnard and Company, Inc., Boston.
- F. J. Kennedy Company, Hyde Park.
- F. J. O'Hara Leather Company, Boston.
- F. J. Thompson, Inc., Haverhill.
- F. J. Timmons Company, Lowell.
- F. J. Van Etten Company, Boston.
- F. Johnson Company, Boston.
- F. L. & J. C. Codman Company, Boston.
- F. L. Daggett Co., Boston.
- F. L. Daggett Company, Boston.
- F. L. Goldsmith, Inc., Boston.
- F. L. Hervey & Co. Inc., Fall River.
- F. L. Hewes & Company (Incorporated), Springfield.
- F. L. Horton Manufacturing Company, Boston.
- F. L. O'Bryan Company, The, South Framingham.
- F. L. Woodbridge Box Company, Brockton.
- F. M. Bill Company of Boston, Boston.
- F. M. Crosby Company, Boston.
- F. M. Fonseca Co., Boston.
- F. M. Harris Company, Worcester.
- F. M. Keeler Company, The, Boston.
- F. M. West Box Company, Springfield.

- F. N. Osborne Company, Marblehead.
 F. N. Rock Iron Co., Boston.
 F. O. Clark Engraving Company, Incorporated, Boston.
 F. O. Dewey Company, Boston.
 F. O. Small Company, Boston.
 F. P. Brown Company, Boston.
 F. P. O'Connor Company, Boston.
 F. Putnam Co., Boston.
 F. S. Brightman Company, New Bedford.
 F. S. Carr Rubber Company, Boston.
 F. S. McDermott Company, Somerville.
 F. S. Payne Co., Boston.
 F. S. Perkins Company, Lowell.
 F. S. Valentine Company, Springfield.
 F. T. Lord Polish Co., Cambridge.
 F. T. Morcombe Co., Boston.
 F. T. Mussey Towel Supply Company, Lowell.
 F. W. Darling Company, Hyde Park.
 F. W. Dunbar & Co., (Inc.), Boston.
 F. W. Fletcher & Co., Inc., Newton.
 F. W. Flosdorf Company, Malden.
 F. W. Freeman Company, Boston.
 F. W. Fullerton Company, Walpole.
 F. W. Lombard Company, Ashburnham.
 F. W. Mann Company, Milford.
 F. W. Martin Co., Boston.
 F. W. Mason Company, Boston.
F. W. Mason Company, Inc., Boston. Name changed to F. W. Mason Company.
 F. W. Rauskolb Company, Boston.
 F. W. Roberts Co., The, Northampton.
 Faber and Company, Inc., Boston.
 Factory Cash Shoe Store, Inc., Worcester.
 Factory Power Company, The, Worcester.
 Faelten Pianoforte School Incorporated, Boston.

- Fair Oaks Realty Company, Boston.
- Fairbanks Brothers Company, Whitman.
- Fairbanks Hammer Co., Boston. Name changed to United Hammer Co.*
- Fairburn's Market, Inc., Lowell.
- Fairhaven Iron Foundry Company, Fairhaven.
- Fairhaven Water Company, Fairhaven. 1888, c. 196.
- Falcon Press, Boston.
- Falconer & Feely Co., Haverhill.
- Fall Mountain Electric Company, Boston.
- Fall River Amusement Company, Boston.
- Fall River Automatic Telephone Company, Fall River. Pub. Stat., c. 106.
- Fall River Bleachery, Fall River.
- Fall River Cash Trading Stamp Company, Fall River.
- Fall River Daily Globe Publishing Company, The, Fall River.
- Fall River Daily Herald Publishing Company, The, Fall River.
- Fall River Electric Light Company, The, Fall River. Pub. Stat., c. 106.
- Fall River Foundry and Machine Company, Fall River.
- Fall River Fur Dressing Co. Inc., Fall River.
- Fall River Gas Works Company, Fall River. 1870, c. 224.
- Fall River Iron Works Company, Fall River.
- Fall River Laundry Company, Fall River.
- Fall River Morris Plan Company, Fall River.
- Fall River Motor Equipment Company, Fall River.
- Fall River Polo Association, The, Fall River.
- Fall River Real Estate Association of Fall River, Fall River.
- Fall River Rubber Company, Fall River.
- Fall River School of Commerce, Inc., Fall River.
- Fall River Steam and Gas Pipe Company-corporation, Fall River.
- Fall River Theatres Company, The, Boston.
- Fall River Trunk Company Inc., Fall River.
- Falls Clutch & Machinery Company, Boston.
- Falls Dry Goods Company, The, South Hadley.
- Falmouth Cranberry Company, The, Falmouth.
- Falmouth Motor Car Company, Falmouth.

Falmouth Mushroom Cellars, Inc., Falmouth.

Falmouth Oyster Company, The, Boston.

Falmouth Strawberry Growers' Association, Incorporated, of Falmouth, Massachusetts, Falmouth.

Falulah Paper Co., Fitchburg.

Family Associates Inc., The, Malden.

Family Grocery Company, Lowell.

Famous Players Film Company of New England, Boston.

Faneuil Flower Shop, Inc., Boston.

Faneuil Market Inc., Haverhill.

Farlow Company, The, Boston.

Farmers' Co-operative Milk Distributing Company, Worcester.

Farmers Milk Company, Boston.

Farmers Outlet Company Incorporated, Boston.

Farmer's Shoe Shop, Inc., Springfield.

Farmington River Water Power Company, Otis.

Farnam Cheshire Lime Company, Cheshire.

Farnham Nelson Company, The, Boston.

Farnsworth Manufacturing Company, The, Boston.

Farquharson Confectionery Company, Brookline.

Farr Alpaca Company, Holyoke.

Farrington Agency, Inc., The, Boston.

Farrington Mercantile Company, Boston.

Farrington Printing Company, Boston.

Farwell Bleachery, Lawrence.

Farwell Mills, Boston.

Farwell-Vose Company, Ashland.

Faulkner Lumber Company, Pittsfield.

Faulkner Manufacturing Company, Billerica.

Faunce & Spinney, Incorporated, Lynn.

Fay Brothers Company, Cambridge.

Fe-Bo Manufacturing Co. Inc., Boston.

Feakes Mercantile Agency, Incorporated, Boston.

Fearing, Whiton & Co., Incorporated, Boston.

Feaster Film Feed Co., Boston.

Feculose Company of America, The, Boston.
 Federal Binding Company (Inc.), Boston.
 Federal Biscuit Co., Everett.
 Federal Bond and Securities Company of Boston, Massachusetts, Boston.
 Federal Brass Foundry Company, Boston.
 Federal Chemical Co., Boston.
 Federal Color & Chemical Co., Boston.
 Federal Drug and Manufacturing Company, Inc., Quincy.
 Federal Engineering Company, Newton.
 Federal Engraving and Publishing Company, Boston.
 Federal Express Company, The, Newburyport.
 Federal Feature Film Corporation, Boston.
 Federal Hardware and Electric Co., Boston.
 Federal Heating Company Inc., Haverhill.
 Federal Interstate Express Company, The, Salem.
 Federal Investment Association, Inc., Chelsea.
 Federal Lumber Co., Boston.
 Federal Manufacturing Company, Boston.
 Federal Metallic Packing Company, Boston.
 Federal Optical Company, Boston.
 Federal Packing and Preserving Company, Boston.
 Federal Paper Box Machinery Company, Boston.
 Federal Printing Company, Boston.
 Federal Rubber Company, The, Chicopee Falls.
 Federal Shoe Company, Lowell.
 Federal Sign System (Electric) of Massachusetts Inc., Boston.
 Federal Tanning Company, Lynn.
 Federal Tool Company, Boston.
 Federal Towel & Apron Supply Company, Boston.
 Federal Trust Company, Boston. 1899, c. 92.
 Federal Wharf and Storage Company, Boston.
 Fein Electric Tool Company of America, Boston.
 Felix Kornfeld Company, Boston.
 Fellman Mnfg. Co., Malden.

Fellows & Duckworth Co. Inc., Lawrence.
 Fellows Hardware Company, Haverhill.
 Fells Ice Company, The, Melrose.
 Fellsway Amusement Company, The, Medford.
 Fellsway Rubber Company, Medford.
 Fellsway Theatre Company, Boston.
 Felstiner-O'Connell Shoe Co., Inc., Haverhill.
 Felthide Company, The, Natick.
 Felton & Son, Incorporated, Boston.
 Felton-Turner Heating Company, Boston.
 Femina Publishing Co., Boston.
 Fenton Brook Farm Company, Egremont.
 Fenway Amusement Company, Boston.
 Fenway Breweries Company, Boston.
 Fenway Garage Company, Boston.
 Ferd. F. French & Co. Limited, Boston.
 Ferdinand Furniture Company, Fitchburg.
 Ferdnand E. Borges Company, The, Boston.
 Ferguson-Bedell Co., Boston.
 Ferguson Company, Worcester.
 Ferguson-Davis Shoe Company, Weymouth.
 Fern and Poor Company, Newburyport.
 Fernald's Exchange Incorporated, Springfield.
 Ferncroft Club Inc., Middleton.
 Ferrar & Hutchinson Inc., Boston.
 Ferris, Jardine, Inc., Boston.
 Ferro-Nutrine Chemical Company, Boston.
 Fesol Chemical Company, Boston.
 Fess Rotary Oil Burner and Liquid Fuel Co., Boston.
 Fess Rotary Oil Burner Inc., Boston.
 Fessenden Engineering Corporation, Boston.
 Fessenden School, Incorporated, The, Newton.
 Fiberite Heel & Leather Co., Whitman.
 Fiberloid Corporation, The, Springfield (1916).

- Fibre Finishing Company, Boston.
- Fibre Leather Company, Haverhill.
- Fidelity Corporation, Boston.
- Fidelity Cranberry Company of Cape Cod, Pembroke.
- Fidelity Management Corporation, Boston.
- Fidelity Mercantile Agency of Worcester, Worcester.
- Fidelity Realty Corporation, Boston.
- Fidelity Trust Company, Boston. 1904, c. 374.
- Field Bros. and Gross Company, Brockton.
- Field Lumbert Company, Boston.
- Field Lumbert Company K, Boston.
- Fields Corner Storage Warehouse Company, Boston.
- Fifteen Associates of Dorchester, Inc., The, Boston.
- Fifth Oakland Syndicate, Incorporated, Worcester.
- Fifth Ward Market Company, Springfield.
- Fifty Associates, Boston.
- Figaret Chemical Company, Boston.
- Fina Floyd & Tiffany Co., Boston.
- Finance Promotion Company, Boston.
- Financial News Incorporated, Boston.
- Financial Trust, Inc., The, Boston.
- Financiers' Associates, Inc., The, Boston.
- Fine The Florist, Inc., Boston.
- Finestone-Hahn Company, Boston.
- Finnish Socialistic Publishing Company, Fitchburg.
- Finnlander Stock Co., The, Fitchburg.
- Fire Alarm Signal Co., Boston.
- Firemen's Standard Printing and Publishing Company, The, Boston.
- First National Co-operative Association, Maynard.
- First National Stores Limited, Boston.
- First Section Pharmacy, Incorporated, The, Boston.
- First Swedish Co-operative Store Company of Quinsigamond, Worcester, Mass., Worcester.
- Fisher Chemical Co., Boston.
- Fisher-Churchill Company, The, Dedham.

- Fisher, Florist, Incorporated, Boston.
- Fisher Hill Realty and Investment Company, Boston.
- Fisher Manufacturing Company, The, Grafton.
- Fisher, McCurdy Co., Boston.
- Fisher System Incorporated, The, Boston.
- Fisher, Walsh and Rausch, Inc., Boston.
- Fisherman Cold Storage Company, Provincetown.
- Fisherman's Net and Twine Company, Gloucester.
- Fisk Hospital, The, Brookline.
- Fisk Manufacturing Company, Springfield.
- Fisk Rubber Company, The, Chicopee.
- Fiskdale Finishing Company, Sturbridge.
- Fiskdale Mills, Sturbridge.
- Fiske & Company, Incorporated, Boston.
- Fiske-Carter Construction Co., Worcester.
- Fiske Corporation, The, Natick.
- Fiske Printing Company, Marlborough.
- Fit and Wear Company, Boston.
- Fitchburg & Leominster Express Co., Leominster.
- Fitchburg and Leominster Street Railway Company, Fitchburg. Pub. Stat., c. 113.
- Fitchburg Bank and Trust Company, Fitchburg. 1904, c. 374.
- Fitchburg Bobbin Cleaning Machine Co., Fitchburg.
- Fitchburg Brick Company, Fitchburg.
- Fitchburg Coal Company, Fitchburg.
- Fitchburg Daily News Company, Fitchburg.
- Fitchburg Drug Company, Fitchburg.
- Fitchburg Dry Goods Company, Fitchburg.
- Fitchburg Duck Mills, Fitchburg.
- Fitchburg Gas and Electric Light Company, Fitchburg. 1852, c. 208.
- Fitchburg Hardware Company, Fitchburg.
- Fitchburg Horn Goods Company, The, Fitchburg.
- Fitchburg Machine Works, Fitchburg.
- Fitchburg Paper Company, Fitchburg.
- Fitchburg Phoenix Lighting Company, The, Fitchburg.

Fitchburg Railroad Company, Boston. 1842, c. 84.
 Fitchburg Real Estate and Loan Company, Fitchburg.
 Fitchburg Steam Engine Company, Fitchburg.
 Fitchburg Yarn Company, Fitchburg.
 FitzGerald Book and Art Company, The, Holyoke.
 Fitzgerald, Inc., New Bedford.
 Fitzhenry-Guption Company, (East) Cambridge.
 Flagg Marine Signal Co., Boston.
 Fleischmann Company, The, Boston.
 Fleming Express Company, Brookline.
 Fleming Foundry Company, Springfield.
 Fleming-Hughes-Rogers Co., Boston.
 Fletcher Accessory Company, Inc., The, Boston.
 Fletcher & Company Ltd., Weymouth.
 Fletcher Lumber Corporation, Springfield.
 Flexi Bottom Filler Company, Lynn.
 Flexotile Construction Co., Waltham.
 Flint Co., The, Taunton.
 Flint Furniture Company, Worcester.
 Flint Mills, Fall River.
 Flitner-Atwood Company, Boston.
 Florence Furniture Company, Northampton.
 Florence Waist Company, Boston.
 Flynn Garage, Inc., Salem.
 Flynt Building and Construction Company, Palmer.
 Fobes Hayward & Co. (Incorporated), Boston.
 Foil Metal Manufacturing Company, Hanson.
 Foisy Quinn Laundry Company, Fall River.
 Folding Bolster Roll Company, Cambridge.
 Foley Company, The, Boston.
 Foley's Clothing Store (Incorporated), Hyde Park.
 Folsom Engraving Company, Boston.
 Fonseca Brothers, Inc., Boston.
 Food Shop, Inc., The, Brookline.

Footograph Company, The, Boston.
 Footwear Specialties Company, Boston.
 Forbes Lithograph Manufacturing Company, The, Boston.
 Forbush Shoe Company, The, Grafton.
 Ford & Allen (Inc.), Boston.
 Ford Auger Bit Company, Holyoke.
 Ford Credit Co., Boston.
 Ford-Long Engineering Company, Incorporated, Boston.
 Ford Mfg. Co., Holyoke.
 Ford Market Company, Newton.
 Ford Steel Column Company, Boston.
 Forde & Nott Co., Boston.
 Fore River Co-operative Association, Quincy.
 Fore River Shipbuilding Company, Quincy.
 Fore River Shipbuilding Corporation, Quincy.
 Foreign Fruit Importing Co., Boston.
 Forest Hills Storage and Warehouse Company, The, Boston.
 Forest Park Hospital, Inc., The, Springfield.
 Forest River Pharmacy, Inc., Salem.
 Fort Hill Chemical Company, Boston.
 Fort Hill Engraving Company, Quincy.
 Fort Hill Paper Company, Boston.
 Foss & Company, Incorporated, Boston.
 Foss-Hughes Company, Boston.
 Foss Park Amusement Co., Boston.
 Foster, Adams & Gibbs Company, Boston.
 Foster Associates, Inc., Worcester.
 Foster Bogs Company, Hanson.
 Foster Company, Inc., The, Fall River.
 Foster-Farrar Company, Northampton.
 Foster Machine Company, Westfield.
 Foster-McDonald Company, Boston.
 Foster-Moulton Shoe Company, Brookfield.
 Foster Realty Company, The, Boston.

- Foster Spinning Company, Fall River.
 Foster Syndicate Inc., Boston.
 Foster's Wharf Company, Boston.
 Four Associates, Inc., Boston.
 440 Fourth Avenue Corporation, Worcester.
 409 Park Avenue Company, Worcester.
 Four Rayners Fur Company, Boston.
 Four Seas Company, The, Boston.
 Fourth Oakland Syndicate Incorporated, Worcester.
 Fowle, Hibbard Company, Boston.
 Fowler & Toquet, Incorporated, Springfield.
 Fowler Beef Company, Boston.
 Fox, Fultz & Co., Inc., Boston.
 Fox Sweetmeat Company, Boston.
 Foxboro Baking and Ice Cream Company, Foxborough.
 Foxboro Company, The, Foxborough.
 Foxborough Gas Company, Foxborough. 1914, c. 742.
 Foxboro Laundry Company, Foxborough.
 Framingham and Boston Express Company, Framingham.
 Framingham Chair Company, Framingham.
 Framingham Coal Company, Framingham.
 Framingham Construction & Supply Co., Framingham.
 Framingham Contracting Company, Framingham.
 Framingham Gas, Fuel and Power Company, The, Framingham. Pub. Stat., c. 106.
 Framingham Laundry, Inc., Framingham.
 Framingham Lumber Company, Framingham.
 Framingham Machine Works, Boston.
 Framingham Odd Fellows' Building Association, Framingham.
 Framingham Shoe Company, Framingham.
 Framingham Trading Company, Framingham.
 Framingham Trust Company, Framingham. 1904, c. 374.
 Francis E. Perkins, Incorporated, Boston.
 Francis Fitz Co., Boston.
 Francis N. Woodman and Company, Incorporated, Worcester.

- Franco-American Association of Chicopee, Inc., The, Chicopee.
 Franco-American National Hall Corporation, The, Lawrence.
 Frank A. Andrews Inc., Boston.
 Frank A. Hartstone Company, Boston.
 Frank A. Storer Company, Cambridge.
 Frank B. Lothrop Company, Acton.
 Frank B. Orcutt, Inc., Boston.
 Frank Bownes Company, Salem.
 Frank C. Nichols Company, Fall River.
 Frank C. Rawson Co., Inc., Winchendon.
 Frank Cousins Art Company, Salem.
 Frank D. Somers Company, Boston.
 Frank E. Davis Co., Gloucester.
 Frank E. Fitts Manufacturing and Supply Company, The, Boston.
 Frank E. Fleet Company, Boston.
 Frank E. Ross Company, The, Boston.
 Frank E. Sessions Company, Worcester.
 Frank E. Vincent Company, Lynn.
 Frank E. Wright Leather Company, Boston.
 Frank F. Hill & Co. Inc., Boston.
 Frank F. Riley Sand & Gravel Company, Boston.
 Frank Ferdinand, Incorporated, Boston.
 Frank G. Crowley Co., Boston.
 Frank G. Shattuck Company, Boston.
 Frank Ganter Company, Boston.
 Frank H. Beckler Company, Inc., Boston.
 Frank H. Chamberlain Company, Incorporated, Boston.
Frank Irving Cooper Corporation, Boston. Name changed to Massachusetts Planning Associates, Incorporated.
 Frank J. McGarry and Company Incorporated, Boston.
 Frank Jones Brewing Company, Boston.
 Frank Kennedy Company, Boston.
 Frank L. Allen Lumber Company, The, Fall River.
 Frank L. Brown Inc., Boston.
 Frank L. Gould & Sons, Inc., Walpole.

- Frank L. Roberts Company, Boston.
- Frank L. Young Company, Boston.
- Frank M. Whiting and Company, Inc., North Attleborough.
- Frank N. Rand Insurance Agency, Inc., Haverhill.
- Frank P. Bennett & Company, Incorporated, Boston.
- Frank P. Brown Company, Boston.
- Frank R. Alford Mfg. Co., Boston.
- Frank Ridlon Company, Boston.
- Frank Tilton-Martin Incorporation, North Adams.
- Frank Tucker Drug Company, Boston.
- Frank Veinot Company, Boston.
- Frank W. Lawrence Company, Boston.
- Frank W. Smith Co., Gardner.
- Frank W. Wasson, Inc., Somerville.
- Frank W. Zemeir & Company, Incorporated, The, Boston.
- Frank Wood Press, The, Boston.
- Frank X. Oberle Company, Boston.
- Frankel and Goodman Corporation of Lowell, The, Lowell.
- Franklin A. Snow Company, Boston.
- Franklin County Lumber Company, Greenfield.
- Franklin County Trust Company, Greenfield. 1904, c. 374.
- Franklin Cranberry Company, Boston.
- Franklin Drug Company, Somerville.
- Franklin Electric Light Company, Montague. Pub. Stat., c. 106.
- Franklin Furniture Co., Franklin.
- Franklin Hardware Company, Boston.
- Franklin Hotel Company, Worcester.
- Franklin Housing Association, Inc., Boston.
- Franklin Howes Medicine Company, Boston.
- Franklin-Lasoff-Rosenstrauch, Inc., Boston.
- Franklin Mills Corporation, Franklin.
- Franklin Motor Cabs, Inc., Boston.
- Franklin Motor Car Company, Boston.
- Franklin P. Shumway Company, Boston.

- Franklin P. Winston Company, Boston.
- Franklin Paper Company, Holyoke.
- Franklin Park Lumber Company, Revere.
- Franklin Park Theatre Co., Boston.
- Franklin Press, Inc., The, Boston.
- Franklin Rubber Company, Boston.
- Franklin Shoe Company, Boston.
- Franklin Silver Plate Company, Greenfield.
- Franklin Specialty Company, Boston.
- Franklin Square Electric Co., The, Worcester.
- Franklin Square Pharmacy, Incorporated, Melrose.
- Franklin Wine Company, Lowell.
- Fraprie-Douglas Company, The, Fall River.
- Fraser Dry Goods Company, The, Boston.
- Fraser-Tufts Manufacturing Company, Boston. Name changed to Joseph Pollak Tool and Stamping Company.*
- Frazier Bedding Company, Boston.
- Fred A. Houdlette and Son, Incorporated, Boston.
- Fred A. Mann Company, Worcester.
- Fred C. Henderson, Inc., Boston.
- Fred D. Sperry Company, Boston.
- Fred Douglass Shoe Company, Haverhill.
- Fred F. Field Company, Brockton.
- Fred F. Field Holstein Company, The, Brockton.
- Fred G. Bowman Company, New Bedford.
- Fred Gillespie Lumber Company, The, Boston.
- Fred M. Batchelder Company, Boston.
- Fred M. Foley Company, Boston.
- Fred Rueping Leather Corporation, Boston.
- Fred S. Smith Company, Boston.
- Fred S. Stewart Company, Boston.
- Fred S. Stewart Shoe Company, Boston.
- Fred T. Ley & Co., Incorporated, Springfield.
- Fred Theise Manufacturing Company, Chelsea.
- Fred W. Archer Inc., Boston.

Frederick A. Kemp, Incorporated, Springfield.
 Frederick Eeles Company, Boston.
 Frederick H. Osgood Company, Boston.
 Frederick J. Quinby Company, The, Boston.
 Frederick Lobl Company, Middleborough.
 Freedman-Stahl Baking Company, Boston.
 Freeland Loomis Company, Boston.
 Freeman & Cobb Co., Boston.
 Freeman Brothers, Incorporated, Lowell.
 Freeman-Daughaday Company, Norton.
 Freemasons' Hall Association, Haverhill.
 Freeport Auto Corporation, Boston.
 Fremont Corporation, The, Worcester.
 French Acadian Cooperative Association, The, Gardner.
 French Coal Company, Springfield.
 French Edge Machine Company, Boston.
 French Manufacturing Company, Boston.
 Frender's Hat Shop Incorporated, Brockton.
 Frender's Hat Store, Inc., Lowell.
 Fresh Pond Ice Company, Somerville.
 Fresh Pond Parkway Realty Company of Cambridge, Boston.
 Friend Brothers Incorporated, Melrose.
 Friend Machine Co., The, Melrose.
 Friend Soap Company, Boston.
 Friend St. Wine & Grocery Co., Boston.
 Fritz Carlton Hotel Company, Boston.
 Frost & Adams Company, Boston.
 Frost Box Company, Beverly.
 Frost Bros., Inc., Belmont.
 Frost Coal Company, Boston.
 Frost Hardware Company, Framingham.
 Frost Ice Company, The, Newburyport.
 Frost Ideal Bakery, Inc., Fall River.
 Frost Insecticide Co., Arlington.

Frost Stamp and Stationery Co., Worcester.
 Frothingham Buildings, Boston.
 Fruit Products Company, The, Somerville.
 Frye & Crawford Drug Company, The, Lowell.
 Frye Drug & Chemical Co., Boston.
 Frye Phipps Co., Boston.
 Fulham & Herbert Company, Boston.
 Fuller Agency Company, Springfield.
 Fuller, Chandler and Patten Co., Hudson.
 Fuller Electric Company, The, Lynn.
 Fuller Electrical Appliance Company, The, Boston.
 Fuller-Gile Company, Boston.
 Fuller Greene Company, Boston.
 Fuller-Hammond Company, The, Brockton.
 Fuller Ink Company, Inc., Brockton.
 Fuller Regalia and Costume Company, Worcester.
 Fuller Whitney Surveys Corporation, Boston.
 Fulton Iron Foundry Company, Boston.
 Fulton Market Inc., The, Boston.
 Fulton Spring Water Company, Boston.
 Furbush & Company, Incorporated, Boston.
 Furbush-Davis Piano Co., Boston.
 Futurity Thread Company, Boston.
 Futurity Thread Manufacturing Company, Boston.
 Fyfe Manufacturing Company, Boston.
 G. A. Brackett Real Estate Company, Boston.
 G. A. Hawkes Company, The, Boston.
 G. A. Henneberry Co., Boston.
 G. A. Monroe Company, Attleboro.
 G. and C. Merriam Company, Springfield.
 G. & F. Manufacturing Company, Boston.
 G. Angelo Company, Boston.
 G. B. Lawrence Company, Boston.
 G. C. A. Manufacturing Company, The, Pittsfield.

- G. C. Hudson & Company, Incorporated, North Attleborough.
- G. C. Prince & Son, Inc., Lowell.
- G. D. Brown Co., Boston.
- G. E. Hoglund Foundry Company, Gardner.
- G. E. Leadbetter and Sons, Inc., Leominster.
- G. E. Lyons and Co., Incorporated, Boston.
- G. E. Stimpson Co., Worcester.
- G. E. Thomas Company, Lynn.
- G. Ernest von Elten & Co., Inc., Boston.
- G. F. Green Coal Company, Brockton.
- G. F. Hinkley Company, The, Beverly.
- G. F. Redmond & Company, Inc., Boston.
- G. Ferullo Company, Boston.
- G. G. Roberts Corporation, Whitman.
- G. H. & A. L. Nichols Inc., Lynn.
- G. H. Atkinson Company, Reading.
- G. H. Bent Company, Milton.
- G. H. Dyer Company, The, Cambridge.
- G. H. Harries Company, Boston.
- G. H. Hoyt and Son Incorporated, Haverhill.
- G. H. Polley Co., Boston.
- G. H. Pulsifer Inc., Haverhill.
- G. H. Reed, Inc., Agawam.
- G. H. T. Brown & Company Incorporated, New Bedford.
- G. H. Voter, Inc., Boston.
- G. Haarmann and Company, Incorporated, Holyoke.
- G. J. Buchanan Company, Boston.
- G. J. Hewson Company, Boston.
- G. Jaris Company, Boston.
- G. L. Clift Motor Cycle Co. Inc., Brockton.
- G. L. Hamilton & Co., Inc., Boston.
- G. L. Manchester Company, Easthampton.
- G. L. Metcalf Box Company, Marblehead.
- G. Levor Company, The, Boston.

G. M. Parks Company, The, Fitchburg.
 G. M. Smith Optical Company, Boston.
 G. M. Wethern Company, Boston.
 G. N. Dupont Company, Middleborough.
 G. P. Hutchinson Co., Lynn.
 G. S. Cheney Company, Boston.
 G. W. & F. Smith Iron Company, Boston.
 G. W. Bailey Company, Brockton.
 G. W. Foster Co., Boston.
 G. W. Hilton's Specifics Inc., Lowell.
 G. W. J. Murphy Company, Merrimac.
 G. W. Laythe Shoe Company, Clinton.
 G. W. Lord Company, Lynn.
 G. W. Peterson Company, Quincy.
 G. W. Richardson Company, Newburyport.
 G. W. Sammet & Son Company, Boston.
 G. Wildes Smith Company, Boston.
 Gaedeke Greenhouses, Inc., Boston.
 Gainsboro Realty Co., Boston.
 Galassi Mosaic & Tile Co., Boston.
 Gale & Croke Co. Inc., Boston.
 Gale, Durant & Gale, Inc., Pittsfield.
 Gale Lumber Company, Cambridge.
 Gale-Sawyer Company, The, Boston.
 Gale Shoe Manufacturing Company, Haverhill.
 Gallagher Bottle Capping Machinery Co., Lynn.
 Gammon Drug Company, The, Brookline.
 Garden City Estates, Incorporated, Fitchburg.
 Garden City Laundry Co., The, Newton.
 Garden City Shoe Company, Beverly.
 Gardenside Bookshop, Inc., Boston.
 Gardner and Sprague, Inc., Boston.
 Gardner Automobile Company, Gardner.
 Gardner Chair Company, Gardner.

✓ Gardner Co-operative Association, Gardner.

Gardner Electric Light Company, Gardner. Pub. Stat., c. 106.

Gardner Gas, Fuel and Light Company, Gardner. Pub. Stat., c. 106.

Gardner-General Foundry Co., Gardner.

Gardner Hardware Co., Gardner.

Gardner Iron & Metal Company, Gardner.

Gardner News Company, Gardner.

Gardner Realty Company, Brockton.

Gardner Syndicate Corporation, Gardner.

Gardner Theatre Company, Gardner.

Gardner Trust Company, Gardner. 1904, c. 374.

Garfield & Proctor Coal Company, Fitchburg.

Garfield Piano Company, Lynn.

Garhart Dental Specialty Company, Boston.

Garnet Abrasive Company, Boston.

Garnett Leather Co., The, Lynn.

Garran Company, Springfield.

Gas and Electric Improvement Company, Boston.

Gas Safety Appliance Company, The, Holyoke.

Gascoigne and Goddard, Incorporated, Boston.

Gavin Hardware Company, Leominster.

Gay Farm Corporation, Boston.

Gaynor's Lunch, Inc., Boston.

Geddis Remedy Company, Haverhill.

Gekco Company of Atlanta, The, Brockton.

Gekco Company of Augusta, The, Brockton.

Gekco Company of Bellingham, The, Brockton.

Gekco Company of Chicago, The, Brockton.

Gekco Company of Dallas, The, Brockton.

Gekco Company of Denver, The, Brockton.

Gekco Company of Harrisburg, The, Brockton.

Gekco Company of Little Rock, The, Brockton.

Gekco Company of Ogden, The, Brockton.

Gekco Company of Oklahoma City, The, Brockton.

Gekco Company of Portland, The, Brockton.
 Gekco Company of Pueblo, The, Brockton.
 Gekco Company of Rochester, The, Brockton.
 Gekco Company of St. Louis, The, Brockton.
 Gekco Company of San Antonio, The, Brockton.
 Gekco Company of Topeka, The, Brockton.
 Gem Amusement Company, Newton.
 Gem Stamped-Steel Company, Boston.
 Gendreau-Reynolds Company, Boston.
 General Amusement Company, Brockton.
 General Ceramic Manufacturing Company, Boston.
 General Construction Company, Salem.
 General Exporting Company, Boston.
 General Fire Extinguisher Company of Massachusetts, Boston.
 General Fireproofing Corporation, Boston.
 General Manufacturing & New System Advertising Company, Boston.
 General Motorcycle Sales Company, Boston.
 General Radio Company, Boston.
 General Realty and Contracting Company, Boston.
 General Realty Corporation, Boston.
 General Recorder Company, Boston.
 General Sales Company, Incorporated, Springfield.
 General Securities Company, Boston.
 General Shoe Machinery Company, Boston.
 General Supplies Company, Boston.
 General Transportation Company, Peabody.
 Genin Automatic Train Pipe Coupler Company, The, Boston.
 George A. Davis Company, Gloucester.
 George A. Goodridge Company, The, Boston.
 George A. Grounds Co., Pittsfield.
 Geo. A. Kinley Leather Company, Boston.
 George A. Littlefield Company, The, Boston.
 George A. McRae Company, Boston.
 George A. Pierce Company, Boston.

- Geo. A. Weld Co., Boston.
 Geo. B. Dowley Co., Hyde Park.
 George B. Graff Company, Boston.
 George B. H. Macomber Company, Boston.
 Geo. B. Smith Co., Worcester.
 George Boepple Co., Worcester.
 Geo. C. Elliott Co., Haverhill.
 Geo. C. Moore Wool Scouring Mills, Chelmsford.
 Geo. C. Whitney Co., The, Worcester.
 George Close Company, The, Cambridge.
 George Coleman Co., Boston.
 George D. Emerson Company, Boston.
 George D. Wetherill & Co., Inc., of Mass., Boston.
 George E. Brigham Co. Incorporated, Worcester.
 George E. Crosby Company, Boston.
 Geo. E. Damon Company, Boston.
 George E. Double Company, Malden.
 George E. Duffy Manufacturing Company, The, Worcester.
 Geo. E. Dunbar Company, Boston.
 Geo. E. Keith Company, Brockton.
 Geo. E. Keith Russian Company, Brockton.
 Geo. E. Keith Stores Company, Brockton.
 George E. Marsters, Inc., Boston.
 George E. Meacom Company, Peabody.
 George E. Monerief Inc., Wakefield.
 George E. Smith Company, Boston.
 George E. Wye Company, Needham.
 Geo. F. Daniels Corporation, Boston.
 Geo. F. Emmons Co., Boston.
 George F. Hewett Co., Worcester.
 George F. Johnson Co., Boston.
 George F. Lombard & Son, Inc., Medford.
 Geo. F. Watts Corporation, Boston.
 George F. Welch Company, The, Scituate.

George Frost Company, The, Boston.
 George G. Hall Company, Boston.
 George G. London Manufacturing Company, The, Lynn.
 George G. Page Box Company, The, Cambridge.
 George Grow Automobile Company, Boston.
 George H. Ball Company, Lynn.
 George H. Bicknell Company, Weymouth.
 George H. Buckminster Company, Boston.
 George H. Carter Company, Boston.
 Geo. H. Ellis Co., Boston.
 George H. Gilbert Manufacturing Company, Ware.
 Geo. H. Herrick Co., Attleboro.
 George H. Jacobs Company, Peabody.
 Geo. H. Jewett Company, Worcester.
 Geo. H. Johnson Company, Malden.
 George H. Lincoln Company, Boston.
 George H. Mason Company, Boston.
 George H. Morrill Company, Boston.
 George H. Priggen Company, Boston.
 George H. Sallaway Company, Boston.
 George H. Shaw Company, The, Middleborough.
 George H. Sherbert, Incorporated, Boston.
 George H. Snow Company, Brockton.
 George H. Wahn Co., Boston.
 George H. Wood Corporation, Boston.
 George H. Woodman, Incorporated, Lawrence.
 George Howard and Sons Company, Brockton.
 George J. Barker Lumber Company, Waltham.
 George J. Brunell Company, The, Webster.
 Geo. J. Kelly Co., Haverhill.
 George J. Tarr Company, Gloucester.
 George James Company, The, Boston.
 George Kinnell Realty Company, Pittsfield.
 George Kirby, Jr. Paint Company, New Bedford.

- George L. Glennon Company, (South) Boston.
 Geo. L. Griffin & Son, Inc., Boston.
 Geo. L. Layman Co., Boston.
 Geo. L. Meserve Co., Boston.
 George L. Ware, Incorporated, Boston.
 George Lawley and Son Corporation, Boston.
 George Loring Company, The, Winthrop.
 George M. Briggs, Incorporated, Newton.
 George M. D. Legg Company, Boston.
 Geo. M. Ingalls Co., Boston.
 George M. Small & Company, Incorporated, Boston.
 George Mabbett & Sons Company, Plymouth.
 Geo. McQuesten Co., Boston.
 George Mortimer and Company, Incorporated, Boston.
 George N. Blake Company, Somerville.
 George Nye Company, Boston.
 George O. Jenkins Company, Bridgewater.
 Geo. P. Bingham Co., Boston.
 George P. Cox Last Company, Malden.
 George P. Raymond Company, Boston.
 George R. Bascom Company, Boston.
 George Richardson & Company, Inc., Georgetown.
 George S. Briggs Coal Co., Swampscott.
 Geo. S. Colton Elastic Web Co., Easthampton.
 Geo. S. Harrington Company, Boston.
 George S. Stevens Company, Lynn.
 George Sessions Sons Company, Worcester.
 George Smith Plumbing and Auto Metal Company, Springfield.
 George Steam Turbine Company, Boston.
 George Sykes Company, Springfield.
 George T. Horan, Inc., Boston.
 George T. Hoyt Company, Boston.
 George T. Johnson Company, The, Boston.
 George T. Rendle Company, Boston.

George W. Alden Company, The, Brockton.
 George W. Canterbury Inc., Boston.
 George W. Capen Company, Boston.
 George W. Carr Company, The, Worcester.
 George W. Davis, Incorp., Worcester.
 George W. Gale Lumber Company, Cambridge.
 Geo. W. Harris Co., Lowell.
 George W. Harvey Company, Boston.
 Geo. W. King & Company Inc., Boston.
 George W. Macauley Company, Boston.
 George W. Olney Woolen Company, Leicester.
 George W. Prescott Publishing Company, Quincy.
 Geo. W. Torrey Company, Boston.
 Geo. W. Wheelwright Paper Company, Boston.
 George Washington Association, Inc., Chelsea.
 George Willcomb Company, Boston.
 Geo. Wm. Bentley Company, Boston.
 George's Shoe Store, Inc., Lowell.
 Georgetown Farms Inc., Georgetown.
 Georgetown Gas Company, The, Georgetown. Rev. Laws, c. 110.
 Georgian Company, The, Salem.
 Georgian Hotel Company, Boston.
 Geraldine Company, The, Boston.
 ✓ German-American Button Company of Massachusetts, Boston.
 ✓ German Consumers Co-operative Company, The, Clinton.
 ✓ German Co-operative Association, Lawrence.
 ✓ German Co-operative Grocery Company, The, Fitchburg.
 Germania Mills, Holyoke.
 Gerrish Dredging Company, Boston.
 Gerry & Northup Co., Boston.
 Giant Heater Company, The, Springfield.
 Gibbons Contracting Company, Melrose.
 Gibbs Express Company, Waltham.
 Gibbs Heddle Company, Leicester.

- Gibbs Loom Harness and Reed Company, Clinton.
- Gibby Foundry Company, Boston.
- Gibson Bedstead Company, Boston.
- Gibson Game Company, Boston.
- Gibson-Hollister Manufacturing Company, Boston.
- Gilbert and Barker Manufacturing Company, West Springfield.
- Gilbert & Cole Co., Marblehead.
- Gilbert and Vaughn, Inc., Worcester.
- Gilbert Normal School of Dancing, The, Boston.
- Gilbert Rist Optical Co., Greenfield.
- Gilbride Company, The, Lowell.
- Gilchrist Company, Boston.
- Gile Engine Company, Boston.
- Gile Marine Engine Company, Boston.
- Giles-Tobey Company, New Bedford.
- Gilet Carbonizing and Degreasing Company, Lowell.
- Gilet Carbonizing Company, Lowell. Name changed to Gilet Carbonizing and Degreasing Company.*
- Gillette Safety Razor Company, Boston.
- Gillette Safety Razor Company of Canada, Limited, Boston.
- Gillette Safety Razor Ltd., Boston.
- Gillmore and Company, Incorporated, Boston.
- Gilman and Moffett Company, Worcester.
- Gilman Brothers Inc., Boston.
- Gilman Dental Laboratory Co., Inc., Boston.
- Gilman Game Board Company of Massachusetts, Boston.
- Gilmore Hotel Company, The, Springfield.
- Gilt Edge Silk Mills, The, Boston.
- Gimbel's Inc., Springfield.
- Glaeser, Thompson Co., Boston.
- Gleasondale Woolen Mills, Stow.
- Glen Mills Cereal Company, Rowley.
- Glendale Coal Company, Everett.
- Glendale Development Corporation, Everett.
- Glendale Elastic Fabrics Company, Easthampton.

Glendale Laundry, Inc., The, Everett.
 Glenway Realty Company, Boston.
 Glenwood Works, Boston.
 Glidden Brick Company, Boston.
 Globe Ear-Phone Co., Boston.
 Globe Export Company, Boston.
 Globe Feature Film Corporation, The, Boston.
 Globe Furniture Company, Inc., Lawrence.
 Globe Gas Light Company, Boston.
 Globe Investment Company, Boston.
 Globe Knitting Company, Boston.
 Globe Loan Company, Boston. (1916.)
 Globe Mfg. Co., Malden.
 Globe Newspaper Company, The, Boston.
 Globe Optical Company, Boston.
 Globe Rubber Works Inc., Boston.
 Globe Specialty Co., Boston.
 Globe Tanning Company, Boston.
 Globe Transportation Company, Inc., Boston.
 Globe Upholstering Co., Boston.
 Globe Vaudeville Company, The, Boston.
 Globe Wine Company, The, Lowell.
 Gloucester Coal Company, Gloucester.
 Gloucester Cold Storage and Warehouse Company, Gloucester.
 Gloucester Electric Company, Gloucester. Pub. Stat., c. 106.
 Gloucester Fresh Fish Company, Gloucester.
 Gloucester Gas Light Company, Gloucester. 1853, c. 18.
 Gloucester Gill-Net Fisheries Company, Inc., Gloucester.
 Gloucester Hospital, Inc., Gloucester.
 Gloucester Isinglass and Glue Company, Gloucester.
 Gloucester Net & Twine Corporation, Gloucester.
 Gloucester Olympia Company, Gloucester.
 Gloucester Safe Deposit and Trust Company, Gloucester. 1891, c. 26.
 Gloucester Salt Fish Company, Gloucester.

- Gloucester Times Company, Gloucester.
 Gloucester Windlass Company, Gloucester.
 Glove Instep Shoe Company, Boston.
 Glue Specialties Company, The, Boston.
 Gnecco Brothers, Incorporated, Boston.
 Goddard Spark Plug Co., The, Westborough.
 Godfrey Coal Company, Milton.
 Goepper Brothers Company, Cambridge.
 Goetz Silk Manufacturing Co., Holyoke.
 Golbert Last Company, Worcester.
 Gold & Croston Company, Boston.
 Goldberg & Frye Company, Brockton.
 Golden Grain Farming Company, Springfield.
 Golden Lathe Repairing and Manufacturing Company, Boston.
 Golden Manufacturing Company, Boston.
 Golden Rule Company, The, Boston.
 Goldex Leather Company, Brockton.
 Goldman Company, Inc., The, Salem.
 Goldsmith Silver Company, Boston.
Goldsmith-Wall Company, Boston. Name changed to Goldsmith-Wall-Stockwell Company.
 Goldsmith-Wall-Stockwell Company, Boston.
 Goldstein Brothers Amusement Company, Springfield.
 Goldstein, Hermon Company, Boston.
 Goldstone Mining Company, The, Springfield.
 Goldthwait Furniture Company, The, Boston.
 Good Company, The, Boston.
 Goodell Manufacturing Company, Greenfield.
 Goodell-Pratt Company, Greenfield.
 Goodell Tool Company, Buckland.
 Goodenough & Co. (Inc.), Boston.
 Goodhue Amusement Company, Boston.
 Goodhue Company, The, Leominster.
 Goodman-Howe Company, Boston.
 Goodnow-Pearson Co., The, Fitchburg.

Goodwin-Howard Concrete Construction Company, Springfield.
 Goodwin Tailoring Company, Boston.
 Goodyear Boot and Shoe Company, Boston.
 Goodyear Tire & Rubber Company of Massachusetts, The, Boston.
 Gookin Furniture Company, Lowell.
 Goose-Broidy Company, Chelsea.
 Gordon & Shoolman Enterprises Inc., Boston.
 Gordon and Sparrow Company, Gardner.
 Gordon & Woodman Co., Boston.
 Gordon Bros. Amusement Company, Incorporated, Worcester.
 Gordon-Hittl Company, The, Boston.
 Gordon Home Hospital Inc., Boston.
 Gordon Side Show Company, Revere.
 Gordon Supply Company, The, Boston.
 Gordon's Olympia Co., Boston.
 Gorham and Stacy, Corp'n, Boston.
 Gorham Drug Store, Incorporated, Lenox.
 Gorham Plumbing and Heating Company, Lowell.
 Gorham Press, The, Boston.
 Gorman, Leonard Coal Company, The, Worcester.
 Gorton-Pew Fisheries Company, Gloucester.
 Gorton-Pew Vessels Company, Gloucester.
 Gosnold Mills Company, New Bedford.
 Gott, Stahl Co., Boston.
 Gould and Cutler Corporation, Boston.
 Gould Manufacturing Company, The, Shirley.
 Gould Storage Battery Company of Massachusetts, Boston.
 Gould Witch Hazel Company, Boston.
 Goulding Bros. Company, Whitman.
 Goulds Manufacturing Company of New England, The, Boston.
 Gove Lumber Company, The, Beverly.
 Goward's Market Company, Easton.
 Grafonola Shops Incorporated, The, Boston.
 Grafton & Drake Company, Boston.

- Grafton and Upton Railroad Company, Grafton. 1872, c. 53.
- Grafton Water Company, The, Grafton. 1886, c. 211.
- Graham Company, The, Springfield.
- Graham Hat Company, The, Lynn.
- Graham Shoe Company, Boston.
- Granby Telephone and Telegraph Company of Massachusetts, The, Granby. Rev. Laws, c. 110.
- Grand Theatres Company of Massachusetts, The, Marlborough.
- Grangers Lime Company, Boston.
- Granite City Ice Co. Inc., Quincy.
- Granite Mills, Fall River. 1863, c. 48.
- Granite Railway Company, Boston and Quincy.
- Granite State Bobbin and Lumber Company, Boston.
- Granite State Spring Water Co., Haverhill.
- Granite State Tap & Die Company, The, Boston.
- Granite Trust Co., Quincy. 1904, c. 374.
- Graniteville Granite Quarries Corporation, The, Westford.
- Grant Metal Last Company, Boston.
- Grant-Watkins Co. Inc., Boston.
- Grant Yarn Company, Fitchburg.
- Granville Centre Water Company, Granville. 1910, c. 486.
- Graphic Arts Company, The, Boston.
- Grasselli Chemical Company of Massachusetts, The, Boston.
- Graton & Knight Manufacturing Company, The, Worcester.
- Grattan Associates, Inc., The, Everett.
- Gray-Aldrich Company, Inc., Boston.
- Gray and Davis Factory Corporation, Cambridge.
- Gray & Davis Inc., Cambridge.
- Gray-Clark Co., Boston.
- Gray Dollar Limit Stores, Incorporated, Lynn.
- Gray Laboratories, Inc., The, New Bedford.
- Gray Rooney Theatre Company, The, Waltham.
- Great Barrington Coal Company, Great Barrington.
- Great Barrington Electric Light Company, Great Barrington. Pub. Stat. c. 106.

- Great Ceylon Tea Co., Inc., Boston.
- Great Eastern Amusement Company, The, Fall River.
- Great M. & J. Economy Stores, Inc., The, Fall River.
- Great River Realty Corporation, Boston.
- Greater Boston Mortgage Corporation, Boston.
- Greater Boston Publishing and Industrial Company, Boston.
- Greater Boston Terminal Company, Boston.
- Greater New York Pickle Works Inc., Boston.
- Greater Pittsfield Ball Club, Pittsfield.
- Greater Plymouth Newspaper Co., Plymouth.
- Greek-American Fruit & Candy Company, The, Pittsfield.
- Greek Oriental Grocery Company, Peabody.
- Greeley Laboratories, Inc., Boston.
- Greelock Company, The, Boston.
- Green and Green Company, Worcester.
- Green and Hickey Leather Company, Shrewsbury.
- Green & Sibley Co., Inc., The, Lynn. Name changed to C. F. Green and Sons, Inc.*
- Green & Swett Company, Boston.
- Green Furniture & Undertaking Co., The, Greenfield.
- Green Mountain Lumber Company, Boston.
- Green Mountain Realty Company, Boston.
- Green Mountain Spruce Gum Company, The, Boston.
- Green Star Children's Shoe Company, Haverhill.
- Green The Druggist Incorporated, Worcester.
- Greendale Coal Company, Worcester.
- Greendale Drug Company, Worcester.
- Greendale Gas Engine Company, Worcester.
- Greene Mfg. Company, Boston.
- Greenfield Electric Light and Power Company, Greenfield. Pub. Stat., c. 106.
- Greenfield Gas Light Company, Greenfield. 1854, c. 212.
- Greenfield Home Development Company, Greenfield.
- Greenfield Laundry Company, The, Greenfield.
- Greenfield Machine Company, Greenfield.

- Greenfield Recorder Company, The, Greenfield.
- Greenfield Storage Company, Greenfield.
- Greenfield Tap and Die Corporation, Greenfield.
- Greenleaf Company, The, Boston.
- Greenough-Heddinger Company, The, Boston.
- Green's Pharmacy, Boston.
- Greenwheel Chemical Laboratories, Incorporated, Boston.
- Greenwich Dairying Association, Incorporated, Malden.
- Greenwood Chemical Company, Lowell.
- Greenwood Manufacturing Company, Lawrence.
- Gregory and Brown Company, Boston.
- Gregory & Read Company, Lynn.
- Grey, Clark and Engle Company, Boston. Name changed to C. D. Kepner Leather Company.*
- Greylock Grocery Company, North Adams.
- Greylock Hotel Company, Adams.
- Greylock Mills, The, Pittsfield.
- Greylock Shirt Company, Adams.
- Gridley Lunch Company, Boston.
- Gridley Medicine Company, Boston.
- Grieves Brothers Company, The, Amesbury.
- Griffin Amusement Company, Lowell.
- Griffin Flooring Company, Worcester.
- Griffin-Smith, Incorporated, Boston.
- Griffin-Thomas-Paine Company, Boston.
- Griffin Wheel Company, Boston.
- Griffith Drug Company, Lawrence.
- Griffith-Stillings Press, Boston.
- Grimes Hat Company, Boston.
- Grimes Transfer Company, Boston.
- Grimmons-Bailey-Weston Company, Boston.
- Grinnell Manufacturing Corporation, New Bedford.
- Grip Coupling Company, Springfield.
- Griswold Development Company, Revere.
- Griswoldville Manufacturing Company, Colrain.

Grocers Baking Company, Boston.
 Grocers Cash Wholesale Company, Boston.
 Grocers Fruit and Produce Company, Boston.
 Grogan Hardware Company, Boston.
 Gross-Strauss Company, Worcester.
 Groton Leather-board Company, The, Groton.
 Groton Private Hospital, Incorporated, Groton.
 Groton Water Company, Groton. 1897, c. 338.
 Grove Hall Associates, Inc., Boston.
 Grove Hall Bowling Alleys, Inc., Boston.
 Grove Hall Hippodrome Inc., Boston.
 Grove Hall Theatre Inc., Boston.
 Grove Investment Company, Boston.
 Grueby Faience and Tile Company, Boston.
 Grueby Pottery Company, Boston.
 Guarantee Coupon Company, The, Boston.
 Guarantee Trust Inc., The, Boston.
 Guaranty Auto Supply Company, Boston.
 Guaranty Realty Co., Cambridge.
 Guaranty Trust Company, Cambridge. 1904, c. 374.
 Gubitosi Kowal Company, Boston.
 Guerini Stone Company, Boston.
 Guernsey Glass and Bottle Company, Boston.
 Guilford, Kendrick and Ladd, Incorporated, Boston.
 Guilford Lumber Company, Lynn.
 Guilford Mechano-Therapy Company, Boston.
 Guinee and Gilbert Company, Boston.
 Guinivan Shoe Company, Brockton.
 Gunning Boiler and Machine Company, The, New Bedford.
 Gurney Bros. Company, Brockton.
 Gurney Heater Manufacturing Company, Boston.
 Gustaf Johnson Company, Worcester.
 Gustave Frohman Photo-Play Exchange Inc., Boston.
 Gustin and Saunders Company, Boston.

Gutterman, Strauss Company, Boston.
 Guy Furniture Co., Worcester.
 Guy T. Mitchell Company, The, Boston.
 H. A. Blackmer Company, New Bedford.
 H. A. Johnson Company, Boston.
 H. A. Manning Company, The, Springfield.
 H. A. Rich Company, Boston.
 H. A. Savage Lumber Company, The, Boston.
 H. A. Thompson Company, The, Boston.
 H. & H. Motor Specialties, Inc., Boston.
 H. & J. Brewer Co., Springfield.
 H. & L. Compounding Company, Boston.
 H. & M. Amusement Co. Inc., Brockton.
 H & S Shoe Company, Stoughton.
 H. Appleby & Co., Inc., Boston.
 H. B. Brown Company, Ipswich.
 H. B. Budding Company, Boston.
 H. B. Campbell Co., Haverhill.
 H. B. Chapman Co., Boston.
 H. B. Eaton & Co., Inc., Boston.
 H. B. Humphrey Company, Boston.
 H. B. Keen, Inc., Boston.
 H. B. Ruggles Company, The, Boston.
 H. B. Smith Company, The, Westfield.
 H. B. Stebbins Lumber Co., Boston.
 H. C. Bulfinch & Granger Company, Lynn.
 H. C. Dodge Incorporated, Boston.
 H. C. Girard Company, Lowell.
 H. C. Greenlaw Company, The, Boston.
 H. C. H. Pant Company, Boston.
 H. C. Puffer Company, Springfield.
 H. C. Raynes Incorporated, Boston.
 HC Red Label Chemical Company, Brookline.
 H. C. Rose Cut Sole Company, Worcester.

- H. C. Wood Co. Inc., North Adams.
 H. C. Wood Lumber & Supply Co., Westfield.
 H. D. Evans Steel Company, Boston.
 H. D. Foss & Company, Incorporated, Boston.
 H. D. Huggan Drug Co., Boston.
 H. D. Malone Company, Inc., Boston.
 H. D. Perry Company, Boston.
 H. D. Smith Company, Boston.
 H. D. Watson Publishing Company, Greenfield.
H. Dangel Company, Boston. Name changed to Dangel Company, The.
 H. E. Ellms Company, Boston.
 H. E. Hebbard Company, Lynn.
 H. E. Holbrook Company, Boston.
 H. E. Lindbladh Company, Boston.
 H. E. McGoldrick & Sons Inc., Cambridge.
 H. E. Shaw Company, Worcester.
 H. E. Smith & Son, Inc., Worcester.
 H. F. Derby Drug Company, Inc., Boston.
 H. F. Jorgensen, Inc., Yarmouth.
 H. F. Livermore Co., Boston.
 H. F. Ross Company, Newton.
 H. G. Jordan Company, Hingham.
 H. G. M. Construction Company, Framingham.
 H. G. MacDougall Co., Boston.
 H. Gussman Company, Boston.
 H. H. Brown Company, North Brookfield.
 H. H. Dyke Lumber Company, Worcester.
 H. H. Mawhinney Company, Boston.
 H. H. Mayhew Company, Shelburne Falls. (1916.)
 H. H. Osgood Company, Boston.
 H. I. Dallman Company, Boston.
 H. I. Gould Company, Worcester.
 H. J. Allen Company, Lynn.
 H. J. Harwood's Sons, Inc., Boston.

- H. J. Heinz Company of Massachusetts, Boston.
- H. J. Keith Company, Boston.
- H. J. Milner Inc., Springfield.
- H. K. Elliot Co., Framingham.
- H-K Shoe Company, Lynn.
- H. K. Webster Company, Lawrence.
- H. L. Bush Company, Boston.
- H. L. Buss Company, Boston.
- H. L. Davis Company, Taunton.
- H. L. Handy Company, Springfield.
- H. L. Morrill & Co., Incorporated, Boston.
- H. L. Platt & Co. Inc., Boston.
- H. L. Stearns Desk Company, Boston.
- H. L. Wardle Drug Company, Dedham.
- H. M. Curtiss Coal Company, Milford.
- H. M. Downs Printing Co., Fitchburg.
- H. M. Hillson Company, Somerville.
- H. M. Jones & Co. Inc., Boston.
- H. M. Kinports Company, Boston.
- H. M. Sanders Co., Boston.
- H. M. Sawyer & Son, Incorporated, Cambridge.
- H. M. Waite Hardware Co., Worcester.
- H. N. Fish Company, Boston.
- H. Nash Wagon Company, Boston.
- H. Newman & Son (Incorporated), Boston.
- H. Newton Marshall Company, Boston.
- H. O. & E. H. Harriman, Inc., Concord.
- H. P. and H. F. Hunt Company, Boston.
- H. P. Cummings Construction Company, Ware.
- H. P. Stone Company, The, Springfield.
- H. Pill and Brother, Incorporated, Cambridge.
- H. R. Crane Company, Boston.
- H. R. Huntting Company, The, Springfield.
- H. Ross Maddocks Company Incorporated, Boston. Name changed to Stewart Automobile Corporation.*

- H. S. Eaton Clothing Company, The, Westfield.
 H. S. Lawrence Clothing Co., Boston.
 H. S. Locke & Son Company, Needham.
 H. S. Macomber & Company, Incorporated, Boston.
 H. S. Mott Company, Boston.
 H. S. Petticoat Company, Incorporated, Boston.
 H. S. Waite Company, Boston.
 H. T. Schaefer Incorporated, Boston.
 H. T. West Company, Boston.
 H. Traiser & Company, Incorporated, Boston.
 H²O Mfg. Co., Boston.
 H. W. Billings Company, Beverly.
 H. W. Carter Paper Company, Springfield.
 H. W. Clark Biscuit Company, North Adams.
 H. W. Clark Company, North Adams.
 H. W. Clark Leather Company, Woburn.
 H. W. Dunning & Co. (incorporated), Boston.
 H. W. Gutermann Company, Springfield.
 H. W. Hakes Manufacturing Company, Leicester.
 H. W. Johns-Manville Company of Massachusetts, Boston.
 H. W. Litchfield Company, Somerville.
 H. W. Robinson Company, Brockton.
 H. W. Rust Company, Easthampton.
 H. W. Van Hoosear Company, Worcester.
 Hackett Brothers Company, Watertown.
 Hadley Coal Company, The, Leominster.
 Hadley Company, The, Worcester.
 Hadley Falls Trust Company, Holyoke. 1904, c. 374.
 Hadley Lighting Company, Hadley. Rev. Laws, c. 110.
 Hadley Mills, South Hadley.
 Hadmoor Company, Cambridge.
 Haig Confectionery and Tobacco Company, Boston.
 Hairenik Publishing Company, Boston.
 Hairlight Company, The, Leominster.

- Hale & Mirick Company, Boston.
- Hale Bros. Co., Worcester.
- Hale Dental Corporation, The, Boston.
- Haley Patent Leather Company, Winchester.
- Halifax Garden Company, Boston.
- Hall and Freeman, Incorporated, Boston.
- Hall & Mitchell, Incorporated, Springfield.
- Hall Automobile Specialties Company, Boston.
- Hall Co., Boston.
- Hall Drug Co., Somerville.
- Hall Motor Car Company, Holyoke.
- Hall Paint & Hardware Company, Lawrence.
- Hall Publishing Co., The, Boston.
- Hallett Brothers Company, Boston.
- Hall's Dairy, Incorporated, Holyoke.
- Hallstone Electric Co., Brockton.
- Halpert-Carmen Company, The, Peabody.
- Halsey & Company, Incorporated, Boston. Name changed to N. W. Halsey & Company, Incorporated.*
- Halstead and Pierson, Inc., Springfield.
- Halstead Machine Company, Worcester.
- Hamblet and Hayes Company, Peabody.
- Hamblet and Wren, Inc., Boston.
- Hamblin and Russell Manufacturing Company, Worcester.
- Hamel Shoe Machinery Company, Lynn.
- Hamer Improved Washer Company, North Adams.
- Hamilton & Jerome Company, Incorporated, The, Springfield.
- Hamilton & Parker Co., Boston.
- Hamilton Brown Shoe Company, The, Boston.
- Hamilton Company, Boston.
- Hamilton Emery and Corundum Company, The, Chester.
- Hamilton Land Company, Boston.
- Hamilton Manufacturing Company, The, Lowell.
- Hamilton Orchards, Inc., Boston.
- Hamilton Seam Face Granite Co., Boston.

Hamilton Theatre Co., Boston.

Hamilton Trust Company, Boston. 1904, c. 374.

Hamilton Woolen Company, Boston and Southbridge.

Hammond and Son Company, Woburn.

Hammond Reed Company, Worcester.

Hampden Auto Co., The, Springfield.

Hampden Automatic Telephone Company, Springfield. Pub. Stat., c. 106.

Hampden Brass Company, Springfield.

Hampden Brush Company, Springfield.

Hampden Construction Company, Springfield.

Hampden County Farmers' Exchange, Springfield.

Hampden Creamery Company, Everett.

Hampden Glazed Paper and Card Company, Holyoke.

Hampden Hotel Company, Springfield.

Hampden Investment Company, Westfield.

Hampden Knitting Company, Springfield.

Hampden Lumber Company, Springfield.

*Hampden Machine and Tool Company, Springfield. Name changed to
Connery Machine and Tool Company.*

Hampden Munitions Company, Holyoke.

Hampden Paint and Chemical Company, Springfield.

Hampden Railroad Corporation, The. 1906, c. 463, part II. Sp. Acts
1915, c. 292.

Hampshire Book Shop, Inc., Northampton.

Hampshire Brick Company, Holyoke.

Hampshire Paper Company, South Hadley Falls.

Hampshire Reservoir Company, The, Northampton.

Hampton Co-operative Creamery Association, Easthampton.

Hampton Paper Company, The, Northampton.

Hancock Engineering Company, Boston.

Hancock Inspirator Company, Boston.

Hancock Manufacturing Company, Boston.

Hancock Market Incorporated, Somerville.

Hancock Press, Inc., The, Lynn.

Hancock Realty Company, Quincy.

Handschumacher & Co., Inc., Boston.
 Hankow Tea Company, Boston.
 Hanlon Thornton Company, Attleboro.
 Hanna Company, The, Haverhill.
 Hannah Bradford Incorporated, Brookline. (August 14, 1916.)
 Hannah Duston Shoe Company, The, Haverhill.
 Hannan-Finton Company, The, Springfield.
 Hanover Amusement Company, Boston.
 Hanover Company, The, Boston.
 Hanover Film Company, Boston.
 Hanover Realty Company, Inc., Boston.
 Hanover Rubber Company, Hanover.
 Hanover Trust Company, Boston. 1904, c. 374.
 Hans M. Johnson Company, Watertown.
 Hansahoe Manufacturing Company, Boston.
 Hanscom Construction Company, Boston.
 Hanscom Hardware Co., Haverhill.
 Hanson and Parker, Limited, Boston.
 Hanson Cedar Company, Boston.
 Hanson Manufacturing Company, Boston.
 Harbor Bar Fish Weir Company, Truro.
 Harbor Manufacturing Company, Boston.
 Harcourt Bindery, Incorporated, The, Boston.
 Harder Coal Company, The, Springfield.
 Harding Distributing Co., Boston.
 Harding Manufacturing Co., Mansfield.
 Harding Uniform & Regalia Company, The, Boston.
 Hardman Button Company, Beverly.
 Hardman Tire & Rubber Co. of Boston, Boston.
 Hardware Specialty Mfg. Co., Boston.
 ✓ Hardwick Farmers' Co-operative Exchange, Hardwick. ✓
 Hargraves Mills, Fall River.
 Harley Company, Springfield.
 Harley Manufacturing Company, Springfield.

Harlow Shoe Finishing Machinery Company, Boston.

Harmon-Dahl Co., Boston.

Harmon Wastecoat Dahl Co., Boston.

Harmony Mills, Boston.

Harnett-Smith Company, Boston.

Harold A. Ryan, Inc., Cambridge.

Harold Cox, Inc., Boston.

Harold L. Bond Company, Boston.

Harper Garage Company, Beverly.

Harper Shoe Company, Brockton.

Harpham, Barnes, Stevenson & Co^g, Inc., Boston.

Harrigan Press, Inc., Worcester.

Harriman Construction Company, Boston.

Harriman Engine Company, Boston.

Harriman Motor Company, Boston.

Harrington Manufacturing Company, Boston.

Harrington & Richardson Arms Company, Worcester.

Harrington Cutlery Company, Southbridge.

Harrington-Gifford Company, Springfield.

Harrington Manufacturing Company, Leominster.

Harrington Press, The, Taunton.

Harriott Company, Boston.

Harriott Music Company, Boston.

Harris & Lawton, Incorporated, Boston.

Harris, Forbes & Company, Incorporated, Boston.

Harris Rat & Vermin Exterminating Co., Boston.

Harris-Wheaton Company, Boston.

Harrison Avenue Pharmacy, Inc., Boston.

Harrison Brothers Company, Boston.

Harrison Brothers, Inc., Amesbury.

Harrison Pascoe Company, The, Boston.

Harrison Realty Co., Boston.

Harrison Square Foundry Co., Boston.

Harrison Supply Company, Boston.

- Harry C. Philbrick Company, Boston.
 Harry F. Morse Company, The, Worcester.
 Harry Fosdick Inc., Boston.
 Harry Gordon & Company, Incorporated, Boston.
 Harry L. Berman, Inc., Springfield.
 Harry L. Cohen Company, The, Boston.
 Harry L. Rogers Company, Boston.
 Harry M. Frost Company, Inc., Lynn.
 Harry M. Hope Engineering Company, Boston.
 Harry R. Stone Company, The, Hyde Park.
 Hart Arch Co., Boston.
 Hart-Edison Packing Company, Boston.
 Hart Foundry Company, Lawrence.
 Hart Private Hospital, Inc., The, Boston.
 Hart Realty Company, Pittsfield.
 Hart Renting & Power Company, Worcester.
 Hartford and Connecticut Western Railroad Company. 1889, c. 386.
 1896, c. 121.
 Hartig & Miller, Inc., Lawrence.
 Hartley Clock Company, Boston.
 Hartley Loop Weave Company, The, Amesbury.
 Hartley Silk Company, Inc., Boston.
 Hartley Silk Manufacturing Company, Inc., Boston.
 Hartmann Bros. Incorporated, Boston.
 Hartnett Company, Salem.
 Hartung Process Company, Boston.
 Hartwell, Lester & Clitter, Inc., Boston.
 Harvard Automobile Company, Cambridge.
 Harvard Baby Food Company, Chelsea.
 Harvard Bazar, Inc., Cambridge.
 Harvard Bulletin, Inc., Boston.
 Harvard Construction Company, Boston.
 Harvard Co-operative Society, Cambridge.
 Harvard Drug Company, Inc., Boston.
 Harvard Engraving Company, Boston.

Harvard Garage Company, Boston.
 Harvard Gas and Electric Company, Boston. Rev. Laws, c. 110.
 Harvard Illustrated, Inc., The, Cambridge.
 Harvard Improvement Hall Company, Boston.
 Harvard Laundry Co., Cambridge.
 Harvard Mine, Incorporated, Boston.
 Harvard News and Fruit Shop, Incp., Brookline.
 Harvard Novelty Company, Leominster.
 Harvard Rand Company, Brockton.
 Harvard Realty Co., Boston.
 Harvard Theatre Company, Boston.
 Harvard Trust Company, Cambridge. 1904, c. 374.
 Harvard Wagon Co., Cambridge.
 Harvard Watch and Jewelry Shop, Incorporated, The, Cambridge.
 Harvey A. Gallup Agency Incorporated, North Adams.
 Harvey & Parker, Inc., Boston.
 Harwich Electric Company, The, Harwich. 1914, c. 742.
 Harwood & Quincy Machine Company, Worcester.
 Harwood Counter Company, Lynn.
 Haskell-Adams Company, Boston.
 Haskell, Sutherland Company, Lynn.
 Haskins Fish Company, Boston.
 Hassam Paving Company, Worcester.
 Hastings & Sons Publishing Company, Lynn.
 Hastings-Flint Company, The, Fitchburg.
 Hastings Laundry Co., Boston.
 Hastings Sporting Shoe Company, Brockton.
 Hatch and Barnes Company, The, Worcester.
 Hatch and Company, Incorporated, Holyoke.
 Hatch Gown & Waist Company, Boston.
 Hatchard Ice Company, Hull.
 Hatfield Onion Storage Company, The, Hatfield.
 Hathaway Manufacturing Company, The, New Bedford.
 Hava Lunch, Incorporated, Springfield.

Haverhill Abattoir Company, Haverhill.
 Haverhill Base Ball and Athletic Association, Haverhill.
 Haverhill Beading Company, Haverhill.
 Haverhill Board of Trade Associates, Inc., Haverhill.
 Haverhill Construction Co., Haverhill.
 ✓ Haverhill Co-operative League Inc., The, Haverhill. ✓
 Haverhill Degreasing Company, Haverhill.
 Haverhill Electric Company, Haverhill. Pub. Stat., c. 106.
 Haverhill Gas Light Company, Haverhill. 1853, c. 8.
 Haverhill Gazette Company, The, Haverhill.
 Haverhill Hat Manufacturing Company, Inc., Haverhill.
 Haverhill House Heating Company, Haverhill.
 Haverhill Mercantile Agency Inc., Haverhill.
 Haverhill Milling Co., The, Haverhill.
 Haverhill Motor Bus Company, Haverhill.
 Haverhill Odd Fellows' Hall Association, Haverhill. 1868, c. 266.
 Haverhill Rapid Transit Company, Haverhill.
 Haverhill Rubber Company, Haverhill.
 Haverhill Shoe Manufacturers' Association, Incorporated, Haverhill.
 Haverhill Strand Theatre, Inc., Haverhill.
 Haverhill Supply Company, Haverhill.
 Haverhill Taxicab Co., Haverhill.
 Haverhill Trust Company, Haverhill. 1891, c. 110.
 Hawkins Lumber Company, Boston.
 Hawkridge Brothers Company, Boston.
 Hawley-Cowan Co., The, Boston.
 Hawley Folsom Company, Boston.
 Hawthorne Pharmacy, Inc., Salem.
 Hayden & Clemons Inc., Brockton.
 Haydenville Button Company, Williamsburg.
 Hayes & Flye Company, Boston.
 Hayes & Scott Ice Company Inc., Lawrence.
 Haynes & Middleton Company, Pittsfield.
 Haynes Construction Company, Boston.

Haynes, Packard Shoe Company, The, Boston.
 Haynes-Piper Company, Boston.
 Haynes, Porter & Co., Inc., Boston.
 Hayward & Litch Express Company, Stoneham.
 Hayward Woolen Company, Douglas.
 Hazelton Hotel Company, Taunton.
 Hazen-Brown Company, Brockton.
 Heald Machine Company, The, Worcester.
 Healene Co., Boston.
 Healey, Seaver Company, Boston.
 Health Games Company, Boston.
 Health Kist Candy Company, Boston.
 "Healthurst" (Inc.), Boston.
 Healy & Lyons Company, Boston.
 Healy Hotel Company, Boston.
 Heaney Manufacturing Company, Boston.
 ✓ Heath & Company, Incorporated, Boston.
 Heath Farmers' Cooperative Exchange, Heath.
 Heath Local Telephone Company, Heath. Rev. Laws, c. 110.
 Heath Telephone Company, Heath. Pub. Stat., c. 106.
 Hebrew Public Market, Inc., Springfield.
 Heckman-Hunt Corporation, The, Boston.
 Hedge-Lewis Incorporated, Boston.
 Heilkraft Medical Company, Boston.
 Heintzemann Press, The, Boston.
 Heirs' Loan Corporation, Boston.
 Heisson Company, Fitchburg.
 Helburn Leather Company, Boston.
 Heliotype Co., The, Boston.
 Hellenic Tobacco Company, Boston.
 Helvetia Realty Co., Boston.
 Hemenway Realty Co., Boston.
 Hendee Manufacturing Company, Springfield.
 Hendee Manufacturing Sales Company, Springfield.

Henderson and Johnson, Inc., Gloucester.
 Henderson & Shaw, Incorporated, Boston.
 Henderson Bros', Co., The, Cambridge.
 Henderson Dairy Company, Needham.
 Henley-Kimball Company, The, Boston.
 Hennessey, Maxwell and Hennessey Shoe Company, Lynn.
 Henniker Hotel Company, Boston.
 Henrici Washing Machine Company, Boston.
 Henry A. Pierce Co., Boston.
 Henry & Close Co., Boston.
 Henry Blewett & Son, Inc., Somerville.
 Henry C. Castle, Incorporated, Boston.
 Henry C. Hunt Company, Boston.
 Henry C. Smalley Granite Co. Inc., Quincy.
 Henry Cort Company, The, Brockton.
 Henry D. Murray Co., Quincy.
 Henry D. Temple Company, The, Worcester.
 Henry Disston & Sons, Incorporated, of Massachusetts, Boston.
 Henry E. Keough Company, Winthrop.
 Henry E. Pinkham Company, Inc., Gloucester.
 Henry E. Wright & Sons Inc., Boston.
 Henry F. Farrow Company, Cambridge.
 Henry F. Miller and Sons Piano Company, Boston.
 Henry F. Schaefer Electric Company, Boston.
 Henry Finch Engraving Company, The, Boston.
 Henry G. Bissell & Co., Inc., Boston.
 Henry G. Sears Company, The, Holyoke.
 Henry-George Realty Company, Pittsfield.
 Henry Gray Company, Boston.
 Henry H. Tuttle Company, The, Boston.
 Henry J. Perkins Company, Springfield.
 Henry James & Son, Inc., Somerville.
 Henry Jewett Players, Incorporated, The, Boston.
 Henry K. Barnes Company, Boston.

Henry Klous, Incorporated, Methuen.
 Henry L. Sawyer Company, Framingham.
 Henry M. Peyser Company, Boston.
 Henry M. Robinson & Co., Inc., Boston.
 Henry N. Clark Company, Boston.
 Henry P. Doe Company, Lawrence.
 Henry Perkins Company, The, Bridgewater.
 Henry S. Dowe Company, Boston.
 Henry Small Co., Lawrence.
 Henry T. Bulman Corporation, New Bedford.
 Henry T. Ripley Incorporated, Boston.
 Henry Thayer & Co., Inc., Cambridge.
 Henry W. Berry Company, Cambridge.
 Henry W. Goodman Company, The, Dana.
 Henry W. Savage, Incorporated, Boston.
 Henry W. Wellington Company, Boston.
 Henry Wood's Sons Company, Boston.
 Henshaw Motor Co., Boston.
 Herald Thread Works, Inc., Boston.
 Herbert E. Gutterson Company, Boston.
 Herbert Hall Hospital Co., Worcester.
 Herbert S. Potter Company, Boston.
 Herman Levy Company, Boston.
 Hermann Lücke Co., The, Worcester.
 Hern & Roessler Co. Incorporated, Woburn.
 Herrick Aiken Company, Lawrence.
 Herrick Company, Boston.
 Hersey Hardware Company, Winchester.
 Hersum & Co., Incorporated, Cambridge.
 Hertig Furnace Company, Boston.
 Heskamp Bunke Company, Boston.
 Hesse Motion Picture Machine Company, Boston.
 Hetherston Importing Company, The, Boston.
 Heywood Boot and Shoe Company, Worcester.

Heywood Narrow Fabric Company, Fall River.
 Hi-Lo Jack Company, Worcester.
 Hibernia Realty Company of Boston, Massachusetts, Boston.
 Hibernian Publishing Co., The, Boston.
 Hicks and Hodges Company, Boston.
 Hickson, Inc., Boston.
 Hide & Skin Importing Company, Boston.
 Hide-ite Leather Company, Brockton.
 Higgins-Gardner Company, Boston.
 Higginson-Gibson Manufacturing Company, Inc., Boston.
 Higginson Manufacturing Co., The, Boston.
 Higginson-Sears Corporation, Boston.
 High Head Cranberry Company, Boston.
 Highgrade Delicatessen and Dining Room Inc., Boston.
 Highland Ave. Garage, Inc., Salem.
 Highland Coal Co., Somerville.
 ✓ Highland Cooperative Fruit Exchange, The, Marlborough. ✓
 Highland Drug & Chemical Corporation, Rockport.
 Highland Foundry Company, Boston.
 Highland Garage, Incorporated, Boston.
 Highland Ice Company, Boston.
 Highland Inter-State Express Company, Marlborough.
 Highland Machine Company, Boston.
 Highland Manufacturing Company, Holyoke.
 Highland Paint and Wall Paper Company, Springfield.
 Highland Press, Incorporated, The, Springfield.
 Highland Real Estate Company, Boston.
 Highland Telephone Company, The, New Salem. Rev. Laws, c. 110.
 Hight's, Incorporated, Somerville.
 Hildreth & Rogers Company, Lawrence.
 Hildreth Granite Company, The, Boston.
 Hill & Bush Company, Boston.
 Hill and Welch Company, Lynn.
 Hill, Clarke & Company, Incorporated, Boston.

- Hill Crest Fruit Company, Berkley.
- Hill Dryer Company, Worcester.
- Hill-Michie Company, The, Boston.
- Hill Powder Company, Boston.
- Hill Smith & Co. Inc., Boston.
- Hill-Smith Metal Goods Co., The, Boston.
- Hill Water Company, Stockbridge. 1885, c. 100.
- Hillandale Stock Farm Incorporated, Sudbury.
- Hillcrest Farm (Inc.), Dudley.
- Hilliard & Tabor, Inc., Haverhill.
- Hilliard Catering Company, Cambridge.
- Hillman Auto Supply Manufacturing Company, Boston.
- Hills Chair-Couch Manufacturing Company, Boston.
- Hills Company, The, Amherst.
- Hills-McCarthy Company, Boston.
- Hillside Club, Incorporated, Medford.
- Hillside Taxicab Company, Fall River.
- Hilton & Aldrich Company, Boston.
- Hilton Express Company, Lynn.
- Himmel-Soybel Drug Company, Boston.
- Hinchcliffe Motor Company, The, Boston.
- Hinckley Manufacturing Company, Montague (Turners Falls).
- Hinckley Rendering Company, Somerville.
- Hinds' Hand Laundry Co., Boston.
- Hingham Grain Mill, Incorporated, Hingham.
- Hingham Knitting Company, Hingham.
- Hingham Trust Company, Hingham. 1904, c. 374.
- Hingham Water Company, Hingham. 1879, c. 139.
- Hinkley Manufacturing Company, Boston.
- Hinsdale Drug Company, Hinsdale.
- Hinsdale Woolen Mills, Boston.
- Hinsman Machine & Tool Company, Westfield.
- Hippocrates Drug Company, Lynn.
- Hippodrome Amusement Company, Boston.

Hiram Wheaton & Sons, Incorporated, New Bedford.
 Hittinger Fruit Company, The, Belmont.
 Hixon Electric Co., Boston.
 Hjorth Lathe and Tool Company, Woburn.
 Hoadley Brake Shoe Company, Springfield.
 Hoag and Walden, Incorporated, Lynn.
 Hobbs Manufacturing Company, Worcester.
 Hobson and Lawler Company, Lowell.
 Hodge Boiler Works, The, Boston.
 Hodges Fiber Carpet Company, Springfield.
 Hodges Finishing Company, Dedham.
 Hodgkins and Lowther Incorporated, Boston.
 Hodgson, Kennard & Company, Incorporated, Boston.
 Hoeffcker Company, The, Boston.
 Hoffman, Inc., Boston.
 Hoffman Paint & Varnish Co., Boston.
 Hoffman Specialty Company, Chicago, Ill.
 Holbrook Lumber Co., Springfield.
 Holbrook Manufacturing Company, The, Attleboro.
 Hold-No-Fone Company, Boston.
 Holden & Stone Company, Pittsfield.
 Holden Community Corporation, Holden.
 Holden-Graves Company, Boston.
 Holden Lumber Company, The, Holden.
 Holden Manufacturing Company Inc., Boston.
 Holden Patent Book Cover Co., Boston.
 Holden Woolen Company, Boston.
 Holder-Perkins Company, Woburn.
 Holdsworth & Farrington Inc., Boston.
 Holland Construction Company, The, Lawrence.
 Holland System Hull Company, Boston.
 Holland System Incorporated, Boston.
 Hollander & Morrill Incorporated, Amesbury.
 Hollingsworth & Vose Company, Boston.

- Hollingsworth & Whitney Company, Boston.
- Hollister, White & Co., Incorporated, Boston.
- Holliston Auto Company, Holliston.
- Holliston Water Company, Holliston. 1884, c. 106. 1887, c. 80.
- Holliston Woolen Mills Company, (East) Holliston.
- Holmes Coal Co., New Bedford.
- Holmes Company, The, Boston.
- Holmes Manufacturing Company, New Bedford.
- Holt & Beebee Co., Boston.
- Holt and Bugbee Company, Boston.
- Holt-Fairchild Company, Boston.
- Holt Roof Connection Company, Lawrence.
- Holt-Shattuck Company, Boston.
- Holton-Abbott Manufacturing Company, Somerville.
- Holtzer-Cabot Electric Company, The, Boston.
- Holyoke and Northampton Boom and Lumber Company, Northampton.
- Holyoke and Westfield Railroad Company, Holyoke. 1869, c. 379.
- Holyoke Baking Company, Holyoke.
- Holyoke Bar Co., The, Holyoke.
- Holyoke Belting Co., Holyoke.
- Holyoke Box and Lumber Company, Holyoke.
- Holyoke Carbon Paper Company, Holyoke.
- Holyoke Card & Paper Company, The, Springfield.
- Holyoke Coal and Wood Company, Holyoke.
- Holyoke Dry Goods Company, Holyoke.
- Holyoke Electrottype & Photo-Engraving Co., Holyoke.
- Holyoke Heater Company, Holyoke.
- Holyoke Hotel Company, Holyoke.
- Holyoke Ice Company, The, Holyoke.
- Holyoke Machine Company, Holyoke.
- Holyoke Mutual Fire Insurance Company, Salem. 1843, c. 16.
- Holyoke Paper Products Company, Holyoke.
- Holyoke Photo Engraving Company, Holyoke. Name changed to P & B Engraving Company.*
- Holyoke Specialty Manufacturing Company, Holyoke.

- Holyoke Street Railway Company, Holyoke. Pub. Stat., c. 113.
- Holyoke Supply Company, Holyoke.
- Holyoke Telegram Publishing Company, The, Holyoke.
- Holyoke Truck Company, Holyoke.
- Holyoke Valve and Hydrant Company, The, Holyoke.
- Holyoke Warehouse Company, Holyoke.
- Holyoke Water Power Company, Holyoke.
- Home Associates Inc., The, Boston.
- Home Building and Improvement Company, Fall River.
- Home Cloak and Suit Company, The, Boston.
- Home Correspondence School, The, Springfield.
- Home Electric Light & Power Equipment Company, Boston.
- Home Investment Company, Worcester.
- Home Market Company, Winchester.
- Home Realty Associates, Incorporated, Boston.
- Home Soap Company, The, Worcester.
- Homer Emerson Company, The, Milton.
- Homer F. Livermore, Inc., Boston.
- Homer Foot & Co., Incorporated, Springfield.
- Homestake Development Company, Boston.
- Homestead Lodging House Co., Boston.
- Homestead Realty Co., Boston.
- Hood Rubber Company, Boston.
- Hood Tire Company, Inc., Watertown.
- Hook and Hastings Company, The, Weston.
- Hooker Credit Company, Boston.
- Hooper, Kimball & Williams, Incorporated, Boston.
- Hooper Printing Company, Boston.
- Hooper, Waters Company, Boston.
- Hoosac Cotton Mills, North Adams.
- Hoosac Electric Power Company. 1895, c. 309.
- Hoosac Tunnel and Wilmington Railroad Company, Rowe. Pub. Stat., c. 112.
- Hoosac Valley Coal & Grain Co., Adams.
- Hoosac Worsted Mills, Boston.

Hope Machine Co., Worcester.
 Hopedale Coal and Ice Company, Hopedale.
 Hopedale Manufacturing Company, Milford.
 Hopeville Manufacturing Company, Worcester.
 Hopkins & Allen Arms Company, Boston.
 Hopkins-Blakeslee Company, Malden.
 Hopkinson Leather Company, Woburn.
 Hopkinton Products Co., Boston.
 Hopkinton Supply Company, Hopkinton.
 Horace I. Johnson Drug Company, The, Waltham.
 Horace K. Turner Company, Boston.
 Horace N. Noyes, Incorporated, Haverhill.
 Horace Partridge Company, The, Boston.
 Horace W. Murray Co. Inc., Haverhill.
 Horn and Supply Company, The, Leominster.
 Horn Pond Branch Railroad Company, Boston. 1852, c. 192.
 Horn Products Company, The, Leominster.
 Horne Coal Company, Lowell.
 Horse Whip Company, The, Westfield.
 Horticulture Publishing Company, Boston.
 Horton-Angell Company, Attleboro.
 Hotchkin & Co. Incorporated, Boston.
 Hotel & Tourist Company, The, Boston.
 Hotel Colony Company, Springfield.
 Hotel Door Signal Co., Boston.
 Hotel Edgemere Company, Shrewsbury.
 Hotel Empire, Incorporated, Springfield.
 Hotel Heidelberg, Inc., Boston.
 Hotel Oxford Company, Boston.
 Hotel Pilgrim Company, Boston.
 Hotel Plaza Company, Boston.
 Hotel Pleasant Company, Worcester.
 Hotel Security Checking Company, Medford.
 Hotel Somerset Company, Boston.

- Hotel Venice Company, Boston.
- Hotel Victoria Company, Boston.
- Hotel Westminster Company, Boston.
- Hotel Woodcock Company, Boston.
- Hotel Worthy Incorporated, Springfield.
- Hough and Jones Company, Newton.
- Hough Cash Recorder Company, Springfield.
- Houghton & Dutton Company, Boston.
- Houghton-Gorney Company, Boston.
- Houghton Heel and Leather Company, Lynn.
- Houghton-Kravath Company, Melrose.
- Houghton Manufacturing Company, Worcester.
- Houghton Mifflin Company, Boston.
- Houghton Wool Company, Boston.
- Housatonic Water Works Company, Great Barrington. 1897, c. 229.
- Household Manufacturing Company, Quincy.
- Hovey Ave. Stable Co., Cambridge.
- Howard A. Crossman Company, Needham.
- Howard, Barksdale Brothers Company, The, Charlestown.
- Howard Brothers, Incorporated, Clinton.
- Howard Brothers Manufacturing Company, The, Worcester.
- Howard Dustless-Duster Co., Brockton.
- Howard F. Pool Company, Lynn.
- Howard Machine Company, Incorporated, The, Boston.
- Howard Manufacturing Company, Boston.
- Howard Print, Inc., The, Brockton.
- Howard Remedy Company, Lynn.
- Howard Wesson Company, Worcester.
- Howe & French Isinglass Company, Boston.
- Howe Comb Company, The, Leominster.
- Howe Lumber Co., Marlborough.
- Howe Stove and Furniture Exchange, Incorporated, Boston.
- Howell & Cronin Lumber Company, Boston.
- Howes Brick Company, Northampton.

Howes Brothers Company, Boston.
 Howes Real Estate Company, The, Boston.
 Howlett & Curtis Company, Boston.
 Hoxie Chemical Company, Cambridge.
 Hoyt Company, The, Boston.
 Hub Association, Incorporated, Chelsea.
 Hub Book Binding and Supply Company, Boston.
 Hub Confectionery and S. & K. Cream Taffy Company, Boston.
 Hub Cornice & Sky Light Company, Boston.
 Hub Engraving Company, Boston.
 Hub Fish Co., Boston.
 Hub Furniture Company, Lawrence.
 Hub Hosiery Mills, Boston.
 Hub Mfg. Co., Boston.
 Hub Mattress Company, Boston.
 Hub Merchandise Clearing House, Inc., Boston.
 Hub Metal Bed Company, Boston.
 Hub Mining Co., Boston.
 Hub Motorcycle Company Incorporated, Boston.
 Hub Optical Co., Boston.
 Hub Real Estate Corporation, Boston.
 Hub Shoe Company, The, Boston.
 Hub Sign Co., Inc., Boston.
 Hub Storage Warehouse Company, Boston.
 Hub Wire Cloth and Wire Work Company, Boston.
 Hub Wool Stock Co., Boston.
 Hubbard & Leonard, Inc., Springfield.
 Hubbell and McGowan Company, Boston.
 Huber-Hodgman Printing Press Company, The, Taunton.
 Huberman Oil Company, Everett.
 Hubert J. McLaughlin Company, Boston.
 Hudford Boston Company, Boston.
 Hudner Markets (Incorporated), Fall River.
 Hudson Belting Company, Worcester.

Hudson Combing Company, Hudson.
 Hudson Counter Company, Hudson.
 Hudson Garage Company, Hudson.
 Hudson Hose Mender Co., Melrose.
 Hudson Printing Company, Hudson.
 Hudson Riverside Park Company, Hudson.
 Hudson Sole Co., Hudson.
 Hudson Tannery Company, Boston.
 Hudson Theatre Company, Boston.
 Hudson Upper Co., Hudson.
 Huette Shoe Company, Weymouth.
 Huey Brothers Company, Boston.
 Hugh Cairns Company, Boston.
 Hugh J. McMackin Co., Boston.
 Hugh Nawn Contracting Company, Boston.
 Hughes & Kingston Company, Salem.
 Hughes Shoe Company, Brockton.
 Hull Gas Company, Hull. 1914, c. 742.
 Hull Realty Company, Pittsfield.
 Humanology Film Producing Company, The, Boston.
 Humarock Beach Water Company, Scituate. 1914, c. 685.
 Humboldt Manufacturing Company, The, Boston.
 Humphrey Coal Company, Marblehead.
 Hunt & Nichols, Inc., Lynn.
 Hunt Drug Company, Boston.
 Hunt Metal Corner Bead Company of Lowell, Lowell.
 Hunt-Rankin Leather Company, Boston.
 Hunt Room Registry Inc., Boston.
 Hunter Stationery Company, Brockton.
 Huntington Art Press, Inc., Cambridge.
 Huntington Electric Light Company, Huntington. Rev. Laws, c. 110.
 Huntington Employment and Reference Association Inc., Boston.
 Huntington Investing Company, Boston.
 Huntington Manufacturing Company, Huntington.

Huntt and Cary Company, Salem.

Huntt's Lunch Realty Co., Boston.

Hupmobile Company of New England, Boston.

Hurlburt, Johnson Company, Springfield.

Hurley & Brady Company, Fall River.

Hurley Shoe Company, Rockland.

Huron Avenue Drug Company, Cambridge.

Hurwitch Inc., Boston.

Huse & Carleton, Inc., Boston.

Huss Baking Company, Boston.

Hussey Company Incorporated, Boston.

Hustler, Inc., The, Norwood.

Hutcheson Shoe Company, Inc., Weymouth.

Hutchings Organ Company, Cambridge.

Hutchinson Drug Company, Lynn.

Hutchinson Lumber Co., Lynn.

Hy-Sil Manufacturing Company, Boston.

Hyannis Trust Company, Hyannis. 1904, c. 374.

Hyde Manufacturing Company, Southbridge.

Hyde Park Amusement Company, Boston.

Hyde Park Construction Company, Boston.

Hyde Park Current Events Club House Association, Boston.

Hyde Park Electric Light Company, Hyde Park. Pub. Stat., c. 106.

Hyde Park Housing Association, Inc., Boston.

Hyde Park Lithuanian Co-operative Association, Hyde Park.

Hyde Park Trust Company, Boston. 1904, c. 374.

Hyde Wheeler Company, Boston.

Hydro Palm Soap Company, Boston.

Hyman M. Goldstein, Incorporated, Boston.

Hynes Construction Company, Springfield.

I. Albert's Sons Incorporated, Boston.

I. B. Reinherz, Inc., Boston.

I. Berman Shoe Co. Inc., Lynn.

I. Charak Company, Boston.

- I. E. Hill & Co., Inc., Brockton.
- I. Endlar Company, Boston.
- I. F. Whitmarsh Company, Taunton.
- I. Freedman & Co., Inc., Boston.
- I. H. Wiley Waxene Company, Somerville.
- I. Levinstein & Co., Incorporated, Boston.
- I. M. George Co., Boston.
- I. M. Taylor & Co., Inc., Boston.
- I. N. Chase Lumber Co., Boston.
- I. S. Johnson & Co. Incorporated, Boston.
- I. Shactman Leather Company, Lynn.
- I. Wolper Company, Chelsea.
- I. X. L. Poison Fly Paper Company, Boston.
- Idaho-Washington Water, Light & Power Company, Boston. Name changed
to Washington-Idaho Water, Light & Power Company.*
- Idea Press, The, Boston.
- Ideal Can Company, Everett.
- Ideal Cloak & Suit Company, Boston.
- Ideal Coated Paper Company, Brookfield.
- Ideal Comb Company, Boston.
- Ideal Dental Laboratory, Inc., The, Boston.
- Ideal Garage Co., Boston.
- Ideal Leather Company, The, Peabody.
- Ideal Lunch Company, Springfield.
- Ideal Manufacturing Co., Worcester.
- Ideal Marble & Mosaic Co., Inc., Boston.
- Ideal Pharmacy, Inc., Lynn.
- Ideal Provision Market Co., Chelsea.
- Ideal Steam Trap Company, Boston.
- Ideal Supply Co., Beverly.
- Ideal Ventilator Company, Boston.
- Idylewilde Farm Company, Lincoln.
- Illustrated Letter Card Company, Boston.
- Imperial Amusement Company, Boston.
- Imperial Automobile Supply Company, Springfield.

Imperial Motor Car Company, Boston.
 Imperial Photographic Studio Inc., Boston.
 Imperial Upholstering Company, Boston.
 Imported Grocery Company, Gloucester.
 Importers Branch, Ltd., Boston. (1915.)
 Importers Company, The, Boston.
 Importers Distributing Co., Ltd., Boston.
 Importers Tea and Coffee Company, Inc., Boston.
 Improved Cushion Shoe Co., Boston.
 Improved Dwellings Association, Boston.
 Improved Plastic Slate Roofing Company, Boston.
 Improvements Manufacturing Company, Boston.
 Independent Button Fastener Machine Company, Boston.
 Independent Coal Tar Company, Boston.
 Independent Die Company, Brockton.
 Independent Furniture and Piano Company, Worcester.
 Independent Furniture Company, Lynn.
 Independent Interstate Express Company, Beverly.
 Independent Jobbing Co., Boston.
 Independent Leather Company, Lynn.
 Independent Oil Company, Brockton.
 Independent Rendering Co., Boston.
 Independent Shoe Machinery Company, Boston.
 Independent Street Lighting Company, Boston.
 Independent Whip Co., Westfield.
 Independent Wire Nail Manufacturing Company, Inc., Brockton.
 India Alkali Works, Boston.
 India Company, Boston.
 Indian Head Cranberry Company, Boston.
 Indian Hill Company, Worcester.
 Indian Hill Farm, Incorporated, Charlton.
 Indian Lake Driving Club, Worcester.
 Indian Leap Hotel Company, Springfield.
 Indian Orchard and Ludlow Co-operative Association of Springfield,
 Mass., The, Springfield.

Indian Orchard Company, Springfield.
 Industrial Chemical Company, Stoneham.
 Industrial Company, The, Boston.
 Industrial Finance Company, Boston.
 Industrial Loan and Investment Company, New Bedford.
 Industrial Service & Equipment Company, Boston.
 Industrial Starch Company, Boston.
 Industrial Woolen Clipping Co., Inc., Boston.
 Ingalls and Kendrick, Incorporated, Boston.
Ingalls-Mann Leather Co., Boston. Name changed to Ingalls-Ryan-Yozell Co.
 Ingalls-Ryan-Yozell Co., Boston.
 Inman Square Amusement Company, Cambridge.
 Innovation Publishing Company, Boston.
 Insurance Press of Boston, Inc., Boston.
 Interboro Transportation Company, Watertown.
 Inter-City Cigar Company, Boston.
 Inter-City Theatre Company, Boston.
 International Amusement Company, Boston.
 International Braid Company, Boston.
 International Comfort Chair Co. Inc., Boston.
 International Construction Company, Boston.
 International Co-operative Association, Maynard. ✓
 International Cornet School, Incorporated, Boston.
 International Cotton Mills, Boston.
 International Distributing Company, Cambridge.
 International Drug Company, Boston.
 International Electric Riveter Company, Boston.
 International Engineering Corporation, Boston.
 International Hide Company, Boston.
 International Instrument Company, Cambridge.
 International Land and Title Company, Worcester.
 International Legal Service Corporation, The, Brockton.
 International Lubricants Company, Boston.
 International Manufacturing and Mining Company, Boston.
 International Manufacturing and Supply Company, Boston.

- International Merchants & Manufacturers Protective Association, Inc., Boston.
- International News Bureau Inc., The, Boston.
- International Novelty Company, Boston.
- International Press Company, Orange.
- International Purchasing Company, The, Boston.
- International Shade Company, Springfield.
- International Shoe Novelty Company, Haverhill.
- International Silver Black Fox Company, The, Haverhill.
- International Standard Supply and Manufacturing Company, Boston.
- International Supply Company, Inc., Boston.
- ✓ International Tailoring Co-operative Association, Boston.
- International Trade Exchange, Inc., Boston.
- International Trust Company, Boston. 1879, c. 152.
- International Vocation System, Boston.
- International Waste Company, Boston.
- Interstate and International Springer Heirs Association, Incorporated, The, Amesbury.
- Inter-State Boston Co., Boston.
- Interstate Commission Company, Boston.
- Interstate Consolidated Street Railway Company. 1901, c. 159.
- Interstate Farming Company, Boston.
- Inter-State Hotel Company, Lexington.
- Interstate Manufacturing Company, Boston.
- Interstate Publishing Company, Boston.
- Interstate Rubber Company, Boston.
- Interstate Supply Co. (Inc.), Boston.
- Interstate Tanning Company, Boston.
- Inter-trust Security Company, Boston.
- Inter-Urban Realty Company, Boston.
- ✓ Intervale Potato Co., Boston.
- ✓ Into Co-operative Store, Incorporated, Fitchburg.
- Into Grocery Company, Fitchburg.
- Inventors Laboratory Company, Boston.
- Investment Bankers Bureau Inc., Wellesley.

Investments & Securities Company, Boston.
 Investor Publishing Company, Boston.
 Invincible Stopper Company, Boston.
 Ipswich Amusement Co. Inc., Ipswich.
 Ipswich Gas Light Company, Ipswich. 1870, c. 224.
 Ipswich Mills, Ipswich and Boston.
 Ira G. Hersey and Sons Company, Boston.
 Ira J. Webster Company, Haverhill.
 Ira Johnson Horse Company, The, Springfield.
 Ireland-Grafton Company, Newburyport.
 Iris Lunch Company, Boston.
 Irving & Casson — A. H. Davenport Co., Boston.
 Irving Box Co., Inc., Salem.
 Isaac Blair & Co. (Inc.), Boston.
 Isaac Coffin Company, Boston.
 Isaac D. Allen Company, Boston.
 Isaac I. Katz & Co. Inc., Boston.
 Isaac Locke Co., Boston.
 Isaac Prouty & Co. Incorporated, Spencer.
 Isaac Riley Company, Boston.
 Isam Mitchell & Co., Inc., Brockton.
 Island Farm Cranberry Company Incorporated, Carver.
 Isle of Pines Plantations Co., Boston.
 Isle of Pines Products Co., Boston.
 Israel, Creiner & Drucker, Inc., Worcester.
 Itala Printing & Publishing Company, Springfield.
 Iver Johnson Sporting Goods Company, The, Fitchburg.
 Iver Johnson's Arms & Cycle Works, Fitchburg.
 Ivers and Pond Piano Company, Boston.
 Ivin Chemical Company, Boston.
 J. A. Bremner & Co. Incorporated, Somerville.
 J. A. Coughlan Company, Maynard.
 J. A. Lang & Sons Company, Boston.
 J. A. Laraway Company, The, Winchester.

- J. A. Marsh Coal Company, Somerville.
- J. A. Rice Company, Rockland.
- J. Adams & Co., Inc., Boston.
- J. Alland and Brother, Inc., Boston.
- J and B Manufacturing Company, Pittsfield.
- J. & C. Supply Company, Boston.
- J & G Manufacturing Company, Boston.
- J. and W. Jolly, Incorporated, Holyoke.
- J. Andrews Co., Boston.
- J. Arthur Bean Drug Company, Somerville.
- J. B. Blood Company, Lynn.
- J. B. Farnsworth Company, Leominster.
- J. B. Hunter Company, Boston.
- J. B. Judkins Company, Merrimac.
- J. B. Millett Publishing Company, Boston.
- J. B. Pearson Co., Boston.
- J. B. Simas Company, The, Haverhill.
- J. B. Wain Company, North Attleborough.
- J. Brener Company, Boston.
- J. C. Ayer Company, Lowell.
- J. C. Coleman & Sons Company, Boston.
- J. C. Fraser & Sons Company, Boston.
- J. C. Haartz Inc., Boston.
- J. C. Keith-Stevens & Sweet Horse Co., Boston.
- J. C. Littlefield, Inc., Boston.
- J. C. Metcalf Machinery Company, Boston.
- J. C. Pearson Company, Inc., Boston.
- J. C. Prenney Company, Chelsea.
- J. C. Shepherd Meat & Grocery Company, Gloucester.
- J. C. Yeaton Company, Worcester.
- J. Caddigan Company, Boston.
- J. D. Bee's Sons, Inc., Lynn.
- J. D. Clark Co., Leicester.
- J. D. Crosby Company, Boston.

- J. D. Mead Company, Boston.
J. D. Miller Company, Leominster.
J. D. Packard & Sons Company, Boston.
J. Duncan Company, Boston.
J. E. Came Company, Boston.
J. E. Des Lauriers Company, Plymouth.
J. E. Doherty Company, Boston.
J. E. French Company, Rockland.
J. E. Holland Company, Brockton.
J. E. Locatelli Company, Incorporated, Boston.
J. E. Newton Company, Fall River.
J. E. Paris Company, Fitchburg.
J. E. Poland Company, Quincy.
J. E. Poor Company, Boston.
J. E. Soper Co., Boston.
J. E. Stevens Co., Haverhill.
J. F. & W. H. Warren Company, The, Worcester.
J. F. Bicknell Lumber Co., Worcester.
J. F. Cobb, Inc., Boston.
J. F. Eber Company, Framingham.
J. F. Herne Company, Boston.
J. F. Kimball & Company, Inc., Boston.
J. F. Marks Co., Lynn.
J. F. Mosser Company, The, Boston.
J. F. Sheppard & Sons Inc., Braintree.
J. F. Sturdy's Sons Company, North Attleborough.
J. F. Willett Co., Boston.
J. Frank Dunbar Company, The, Boston.
J. G. Blount Company, Everett.
J. G. Bridge Company, Boston.
J. G. Johnston Company, Boston.
J. G. McCrory Company, Massachusetts, Brockton.
J. G. Riga & Sons Company, Springfield.
J. Goodman Company, Boston.

- J. H. & G. L. Atwood, Incorporated, Boston.
 J. H. Bellamy Co., Hudson.
 J. H. Conant Company, Boston.
 J. H. Fairbanks Co., Bridgewater.
 J. H. Farris Corporation, Brockton.
 J. H. Flavell Company, Marshfield.
 J. H. Franklin Co., Fall River.
 J. H. Gerlach Company, The, Cambridge.
 J. H. H. McNamee Company, Cambridge.
 J. H. Horne and Sons Company, The, Lawrence.
 J. H. Lockey Piano-case Company, Leominster.
 J. H. McNamara Incorporated, Boston.
 J. H. Miller Co., Incorporated, Springfield.
 J. H. Murray Company, Haverhill.
 J. H. Nangle Machine Company, Lynn.
 J. H. Osgood Company, Boston.
 J. H. Penniman & Co., Inc., Boston.
 J. H. Robinson Company, The, Malden.
 J. H. Stedman Company, The, Boston.
 J. H. Sullivan Company, Boston.
 J. H. Townsend Co. Inc., Boston.
 J. H. Upham Co., Boston.
 J. H. White Company, Watertown.
 J. H. Whiton Co., Inc., Boston.
 J. H. Winchell & Co., Incorporated, Haverhill.
 J. Hurvitz & Co., Inc., Haverhill.
 J. J. Bosdan Tobacco Co., Boston.
 J. J. Crimmings Company, Boston.
 J. J. McGowan Company, Boston.
 J. J. Moore & Company, Inc., Boston.
 J. J. Prindiville Company, Framingham.
 J. J. Shea Co., Inc., Springfield.
 J. J. Williams Co., The, Boston.
 J. K. & B. Sears Co., Middleborough.

- J. K. Taylor Manufacturing Company, Boston.
- J. L. and T. D. Peck Manufacturing Company, Pittsfield.
- J. L. Carle Company, Boston.
- J. L. Chalifoux Company, Lowell.
- J. L. Esart Co., Boston.
- J. L. Hammett Company, Boston.
- J. L. Kelso Company, The, Boston.
- J. L. McDonald Co., Lowell.
- J. L. Stern & Co. Inc., Boston.
- J. Lipsitz Company, Chelsea.
- J. M. & C. J. Buckley Company, Worcester.
- J. M. Andrews and Son Company, Somerville.
- J. M. Hager & Son, Inc., Somerville.
- J. M. McCracken Co., Boston.
- J. M. Wilson Co., Boston.
- J. Maro Harriman Drug Company, Lynn.
- J. Meyers Company, Boston.
- J. N. Muldoon Company, Boston.
- J. Nardi Company, Boston.
- J. Newman & Sons Corporation, Boston.
- J. Nicholas Company, Boston.
- J. O. Neill Hardware Co., Fall River.
- J. O. Wetherbee Company, Boston.
- J. O. Whitten Company, Boston.
- J. Ouimette, Junior Company, Southbridge.
- J. P. Connolly Company, Milford.
- J. P. Dwyer Co., Boston.
- J. P. Falt Co., Springfield.
- J. P. Kellaher Co., Inc., Boston.
- J. P. Steele Grain Company, Marlborough.
- J. R. Downing Company, Boston.
- J. R. Poole Company, Boston.
- J. R. Smith Company, Holyoke.
- J. R. Torrey Razor Company, Worcester.

- J. R. Whipple Company, Boston.
 J. S. Bailey Company, Boston.
 J. S. Cushing Company, Norwood.
 J. S. Holt and Company, Inc., Boston.
 J. S. Lang Engineering Company, Boston.
 J. S. Meacom Company, Saugus.
 J. S. Newcomb Company, Boston.
 J. S. Orler & Company Incorporated, Boston.
 J. S. Round and Co., Incorporated, Boston.
 J. S. Sieve Millinery Co., Boston.
 J. S. Temple Company, Reading.
 J. S. Turner Manufacturing Co., Lowell.
 J. Spindel, Incorporated, Boston.
J. Stevens Arms and Tool Company, The, Chicopee. Name changed to J. Stevens Arms Company.
 J. Stevens Arms Company, Chicopee.
 J. T. Meader Company, Inc., Boston.
 J. T. Tighe Company, Boston.
 J. T. Waterhouse Drug Co., Newton (Highlands).
 J. T. Wilson & Son, Inc., Nahant.
 J. T. Wiswell Company, Boston.
 J. V. Fletcher Company, Boston.
 J. V. Spare Dry Goods Co., The, New Bedford.
 J. W. & A. P. Howard & Company, Incorporated, The, Boston.
 J. W. Bailey & Sons Company, Boston.
 J. W. Barber Advertising Agency, Boston.
 J. W. Bowman Company, The, Boston.
 J. W. Colgan Company, The, Boston.
 J. W. Colton Company, The, Westfield.
 J. W. Cook & Son Company, Boston.
 J. W. Doon & Sons Co., Natick.
 J. W. Emerson Farrell Inc., Haverhill.
 J. W. Fletcher Pharmacy, Quincy.
 J. W. Gorman's Amusement Attractions, Inc., Boston.
 J. W. Greenhalgh Co., Boston.

- J. W. Hammond Co., Boston.
- J. W. Hunnewell & Co., Incorporated, Boston.
- J. W. McIntosh Company, Shrewsbury.
- J. W. McLaughlin Company, Boston.
- J. W. Moore Machine Company, The, Boston.
- J. W. O'Connell, Incorporated, Springfield.
- J. W. Proctor & Son Company, Haverhill.
- J. W. Roberts Company, Boston.
- J. W. Sargent and Son Company, Worcester.
- J. W. Stewart Co., Lowell.
- J. W. Strieder Company, Boston.
- J. W. Sullivan Co., Boston.
- J. W. Wilbur Co. Inc., Boston.
- J. W. Wood Elastic Web Co., Stoughton.
- J. Wallace Grace Company, Wakefield.
- J. Walter Sanborn & Co., Incorporated, Boston.
- J. Wm. Hanlon Company, The, Springfield.
- Jack Frost Ice Cream Company, Boston.
- Jackson and Company (Inc.), Boston.
- Jackson Motor Car Company, Boston.
- Jackson Plumbing and Heating Company, Boston.
- Jackson Square Dairy, Inc., Weymouth.
- Jackson's Confectionery Company, Boston.
- Jacksonville Traction Company, Boston.
- Jacob L. Green Drug Company, Boston.
- Jacob W. Wilbur Inc., Boston.
- Jacob Wirth Company, Boston.
- Jacobs Company, Attleboro.
- Jacobs, Whitcomb Company, Boston.
- Jacobson and Jacobs, Inc., Lynn.
- Jager Engine Company, Taunton.
- Jamaica Auto Livery Incorporated, Boston.
- Jamaica Chemical Company, Boston.
- Jamaica Plain Apartment Trust Inc., Boston.

- Jamaica Plain Security Co., Boston.
 Jamaica Plain Trust Company, Boston. 1904, c. 374.
 Jamerson Clothes Shops, Inc., Boston.
 James A. Dover Company, Boston.
 James B. Wood & Son Co., Concord.
 James Barrett Manufacturing Company, Boston.
 James Brazeil Company, Fall River.
 James Cole Company, Melrose.
 James Company, The, Lowell.
 James D. Rawles Company, Boston.
 James Driscoll and Son Company, Brookline.
 James E. Gaffney Contracting Company, Incorporated, Boston.
 James E. Loudon & Co., Inc., Boston.
 James E. Nelson Company, Boston.
 James Edgar Company, Brockton.
 James F. Connor Company, Boston.
 James F. McGrath Company, Lawrence.
 James F. Shaw and Company, Incorporated, Boston.
 James F. Woods & Son, Inc., Boston.
 James Fortescue Company, Boston.
 Jas. Frank Williams, Inc., Lynn.
 James G. Magee Company, The, Springfield.
 James H. Earle Company, Boston.
 James H. Maguire Company, Somerville.
 James H. Malone, incorporated, Chelsea.
 James H. Tarr Company, Limited, Gloucester.
 James H. Wyeth Company, Cambridge.
 James Holden, Incorporated, Fall River.
 James Hunter Machine Company, The, North Adams.
 James I. Brooks & Company, Incorporated, Boston.
 James J. Coughlan Company, Boston.
 James J. Coughlan Construction Company, Boston.
 James J. Fitzgerald Contracting Company, The, Winchester.
 James M. Abbott & Co., Incorporated, Lowell.

James M. White Bottle Company, Boston.

James McGregor, Inc., Boston.

James McKinnon Company, The, Springfield.

James Miles and Son Company, Worcester.

James Millar Company, Plymouth.

James O. Safford & Company Incorporated, Boston.

James P. Galligan Company, Taunton.

James P. Stewart Coal Company, Boston.

James R. Wood Detective Agency, Inc., Boston.

James Ramage Paper Company, Monroe.

James Russell Boiler Works Company, Boston.

James Sugden Company, Boston.

James Sunderland & Son Company, Fall River.

James W. Brine Company, Boston.

James W. Hitchings Company, Lynn.

James W. Poole Incorporated, Boston.

James Wilkinson Company, Boston.

Jameson & Burbank, Inc., Boston.

Jamesville Woolen Mills Company, Worcester.

Japanese Tissue Mills, South Hadley.

Jaquith Machinery Bureau, Inc., Boston.

Jarvis Engineering Company, Boston.

Jay Chocolate Company, Boston.

Jaynes Drug Company, Boston.

Jean Laundry Company, Lowell.

Jefferson Amusement Co., Boston.

Jefferson Manufacturing Company, The, Holden.

Jels Pharmacal Company, Worcester.

Jenkins & Anderson Shoe Co., Haverhill.

Jenkins-Phipps Company, Wakefield.

Jenks-Williams Paving Co., Worcester.

Jenness Brothers and Company, Incorporated, Boston.

Jenney Electric Company, Inc., Brockton.

Jenney Manufacturing Company, Boston.

Jerguson Gage & Valve Co., Boston.

Jernberg Metal Treating Company, Worcester.

Jerome D. Murphy Company, Worcester.

Jersey Butter Company, Maynard.

Jersey Ice-Cream Company, The, Lawrence.

Jesse Roberts Company, Inc., Fall River.

Jessup & Moore Paper Co., The, Boston.

Jewelers Building Association, The, North Attleborough.

Jewellers' and Silversmiths' Co-operative Refining Company, North Attleborough.

Jewett Co., The, Gloucester.

Jewett Shoe Company, Boston.

Jewish Publishing Company of New England, Boston.

Jiffy Brush Company, The, Boston.

Jitney Bus Line Company, Haverhill.

Jobbing Confectioners' Association, Boston.

Joe Cotter Inc., Somerville.

John A. Dunn Company, Gardner.

John A. Frye Shoe Company, Marlborough.

John A. Lowell Bank Note Company, Boston.

John A. Murphy Company, The, Springfield.

John A. Olson Company, The, Worcester.

John A. Webster & Sons, Incorporated, Boston.

John Andrew and Son, Incorporated, Boston.

John B. Byrne Incorporated, Cambridge.

John B. Feehan Inc., Lynn.

John B. Humphrey Company, The, Boston.

John B. Maynard, Inc., Boston.

John Babcock & Company, Incorporated, Boston.

John Bath & Company, Incorporated, Worcester.

John Besdam Company, The, Boston.

John Boyd Company, Lynn.

John Breen, Undertaker, Incorporated, Lawrence.

John Briggs and Company Incorporated, Boston.

John Burnett and Company, Incorporated, Boston.

- John Burns Co., Boston.
- John C. De Laney Moulding Company, Boston.
- John C. Dow Company, Boston.
- John C. Finnegan Company, Boston.
- John C. MacInnes Company, Worcester.
- John Carter and Company, Incorporated, Boston.
- John Cashman and Sons Co., Quincy.
- John Cashman of Haverhill, Corporation, Haverhill.
- John Cavanagh and Son Building Moving Co., The, Boston.
- John Chmiell Company, Somerville.
- John Crowe Company (Incorporated), Fall River.
- John Cusolito Company, Boston.
- John D. Young and Sons Company, Boston.
- John Dolan Coal Company, Newton & Wellesley.
- John E. Cousens Coal Company, The, Brookline.
- John E. Lynch Hardware Company, Boston.
- John E. O'Neil, Inc., Lawrence.
- John E. Stewart Company, Springfield.
- John Evans Company, Boston.
- John F. Fitzgerald Clothing Company, Boston.
- John F. Griffin Co., Boston.
- John F. Johnston Company, Fall River.
- John F. Morgan & Son (Incorporated), Lynn.
- John F. Scherber Co. Inc., The, Boston.
- John Farquhar's Sons, Incorporated, Boston.
- John Farrell Company, Boston.
- John Foster Company, Hanson.
- John G. Connolly Co., Woburn.
- John G. Cox Company, Boston.
- John G. Wright & Co., Incorporated, Boston.
- John Gilbert Jr. Company, Boston.
- John Groves Company, Inc., Boston.
- John H. Ailman and Son Inc., Boston.
- John H. Cross Inc., Haverhill.

John H. Daniels & Son, Inc., Boston.
John H. Derby, Jeweler, Inc., Somerville.
John H. Fitzgerald Company, Boston.
John H. McCarthy Company, Boston.
John H. Parker Company, Malden.
John H. Tearle Company, Inc., Boston.
John Hinckley & Son Co., Yarmouth.
John Hood Company, Boston.
John Isherwood & Sons Company, Fall River.
John J. Cluin Company, Lowell.
John J. Flynn Company, Salem.
John J. Hall, Inc., Boston.
John J. Lyons Co., Lowell.
John J. McCarthy Company, Easton.
John J. Powers Company, Brockton.
John J. Riley Company, Woburn.
John J. Toomey Co., Boston.
John J. White Company, Boston.
John Kelly Company, Boston.
John L. Kelly Contracting Company, Boston.
John Lawler's Sons Incorporated, Springfield.
John Leigh Company, Boston.
John M. Brophy Co., Salem.
John M. Noonan Company, The, Springfield.
John Maloney Grocery Company, Woburn.
John McCarthy & Son, Inc., Salem.
John McCourt Company, Boston.
John Milne Company, Hyde Park.
John N. Ladensack Company, Boston.
John Nagle Co., Boston.
John O'Connell Company, Inc., Boston.
John Owen Company, The, Springfield.
John P. Cavanagh Company, Boston.
John P. Corbett Company, Lynn.

John Pilling Shoe Company, Lowell.
 John Quigley's Theatrical Agency (Inc.), Boston.
 John R. Donovan Company, Lynn.
 John R. Feeley, Inc., Pittsfield.
 John R. Lyman Company, Springfield.
 John R. Neal Company, Boston.
 John Reardon & Sons Company, Cambridge.
 John Reardon and Sons Corporation, Boston.
 John Richardson Company, Boston.
 John Robbins Manufacturing Co., The, Boston.
 John Roberts and Son Company, Waltham.
 John Russell Cutlery Company, Montague.
 John S. Boyd Company, Williamstown.
 John S. Cheever Co., Boston.
 John S. Emery & Company, Inc., Boston.
 John S. Martin Company, Marblehead.
 John S. Wolfe Company, The, Pittsfield.
 John Schmid Construction Co. Inc., Boston.
 John Swaine Iron-Works Company, Springfield.
 John T. Burns & Sons Incorporated, Newton.
 John T. Connor Company, Boston.
 John T. Robinson Company, Hyde Park.
 John T. Scully Foundation Company, Cambridge.
 John T. Scully Inc., Boston.
 John Tufts Corporation, Winchester.
 John V. Wilson Co., Boston.
 John W. Barlow Company, Lawrence.
 John W. Bolton & Sons, Incorporated, Lawrence.
 John W. Cosden & Company Inc., Boston.
 John W. Crane Company, Springfield.
 John W. Duff Inc., Boston.
 John W. Luce and Company, Incorporated, Boston.
 John W. Russell & Sons Company, Springfield.
 John W. Sanborn Company, Boston.

John W. West Co., Boston.

John Walker Machine Company, The, Boston.

Johnson & Bryden, Incorporated, Boston.

Johnson & Company Inc., Lowell.

Johnson and Kettell Company, Worcester.

Johnson & Markeson Company Incorporated, Boston.

Johnson-Appleby Company, Boston.

Johnson Buildings, Boston.

Johnson Company, The, Chelsea.

Johnson Educator Food Company, Boston.

Johnson Lobster Company, Boston.

Johnson Pneu-Metal Tire Company, Fitchburg.

Johnson Vapor Heating Company, Boston.

Johnson-Washburn Company, Boston.

Johnson-Wright Shoe Co., Lynn.

Johnsonia Inc., The, Fitchburg.

Johnson's Creamery Company, Boston.

Johnson's Laboratory, Inc., Worcester.

Johnson's Real Estate Agency, Inc., Fall River.

Johnston Aviation Company, Boston.

Johnston Lumber Co., Marlborough.

Jones & Erwin Co. Inc., Boston.

Jones Hardwood Company, Boston.

Jones-Mannix Company, Worcester.

Jones, McDuffee & Stratton Co., Boston.

Jones, Peterson and Newhall Company, Boston.

Jones-Webster Corporation, Boston.

Jordan Art Stone and Tile Company, Danvers. Name changed to Atlas Brick and Tile Company.

Jordan-Burnham Coal Company, Boston.

Jordan Lumber Co., Malden.

Jordan Marsh Company, Boston.

Jordan's Foot Remedy Company, Boston.

Joseph A. Bowen Company, Fall River.

Joseph A. Rich Company, Boston.

Joseph Andrews Lumber Company, Easthampton.
 Joseph Bentley Hair Company, Methuen.
 Joseph Breck & Sons' Corporation, Boston.
 Joseph Burnett Company, Boston.
 Joseph C. Dolan Company, Inc., Boston.
 Joseph Cowan Company, The, Boston.
 Joseph E. Greene Co., Inc., Boston.
 Joseph F. Carew, Inc., Boston.
 Joseph Gahm & Son Co., Boston.
 Joseph Goodnow & Company, Incorporated, Boston.
 Joseph H. Young Company. The, Boston.
 Joseph M. Enos Company, Taunton.
 Jos. M. Wade Publishing Co., The, Boston.
 Joseph P. Manning Company, Boston.
 Joseph Pietzuch Company, Boston.
 Jos. Pistorino Corporation, Boston.
 Joseph Pollak Tool and Stamping Company, Boston.
 Joseph Pomerantz, Incorporated, Holyoke.
 Joseph S. Waterman & Sons, Incorporated, Boston.
 Joseph Stevens' Heirs: — Incorporated, Warwick.
 Joseph T. Wood Company, West Brookfield.
 Joseph W. Woods & Sons Co., Boston.
 Joseph Wilcox, Incorporated, Athol.
 Josiah Pearce and Sons Company, Boston.
 Josiah Webb & Company, Limited, Milton.
 Joslin House Garage, Inc., Webster.
 Journal Newspaper Company, Boston.
 Joyce Motor Car Service Co., Boston.
 Judah Company, The, Boston.
 Judd Engineering Company, Boston.
 Judd Paper Company, Holyoke.
 Judge & Fay Co., Holyoke.
 Judson L. Thomson Manufacturing Company, Waltham.
 Julius Kallman Company, Boston.

Julius Rottenberg Inc., Boston.

Junction Market Inc., Wakefield.

Junction Pharmacy, Inc., Gloucester.

K. J. Quinn & Co. (Incorporated), Boston.

K. L. MacLean Company, Boston.

Kagan Brothers Company, Inc., The, Lawrence.

Kahler-Bryant Shoe Company, Boston.

Kakas Bros., Inc., Boston.

✓ Kaleva Co-operative Association, Maynard.

Kalmus, Comstock and Wescott, Incorporated, Boston.

Kandle-Born Company, Springfield.

Kaplan-Charak Company, Cambridge.

Kardas Company, Worcester.

Karl Andren Company, Boston.

Kasino Company, Lowell.

Katama Mills, Lawrence.

Katzman-Adler Shoe Co., Boston.

Kavanagh Brothers Company, Quincy.

Kearney Race Company, Norwood.

Keene Skirt Company, Boston.

Keeney-Brigham Company, The, Springfield.

Kehew-Bradley Company, The, Boston. Name changed to Seccomb-Kehew-Bradley Company.

Keighley Metal Ceiling & Roofing Co., Boston.

Keith Car and Manufacturing Company, Bourne.

Keith Paper Company, Montague.

Keith Realty Company, Boston.

Keith's Bijou Theatre Company, Boston.

Keith's Boston Theatre Company, Boston.

Kelleher Auto Company, Boston.

Keller Construction Company, Inc., Boston.

Kelley and Hawes Company, Winchester.

Kelley-Mills Company, Brockton.

Kelley Spence Co., Boston.

Kellogg-Jackson Press, Incorporated, The, Boston.

- Kelly and Shukry, Incorporated, Northbridge.
 Kelly-Buckley Company, Brockton.
 Kelly Peanut Company, The, Boston.
 Kelly Separator Company, Boston.
 Kelly-Springfield Motor Truck Company, The, Cambridge.
 Kempton Street Public Market, Inc., New Bedford.
 Kendall Studios Inc., Boston.
 Keniston Engineering Company, The, Boston.
 Kenlit Mfg. Co., Medford.
 Kennedy & Peterson Construction Company, Boston.
 Kennedy Clothing Company, Lynn.
 Kennedy Company, The, Boston.
 Kennedy's (Inc.), Brockton.
 Kenneth Hutchins Company, Boston.
 Kenney Brothers Company, Boston.
 Kenney-Kennedy Company, Worcester.
 Kenney-Kennedy Realty Company, Springfield.
*Kennison's Pharmacy Inc., Boston. Name changed to Harrison Avenue
 Pharmacy, Inc.*
 Kenny Clark Company, Boston.
 Keno Supply Company, Brockton.
 Kent Chemical Company, Boston.
 Kent Company, Inc., Boston.
 Kent Manufacturing Company, Boston.
 Kent-Robeson Talking Machine Company, Cambridge.
 Kenworthy Brothers Company, Boston. (1916.)
 Keogh Storage Company, Fall River.
 Kermel Apparatus Company, Boston.
 Kershaw-Williams Company, Boston.
 Kester's Market Inc., Worcester.
 Keystone Circulating Library Inc., The, Chelsea.
 Keystone Farm Machinery Company, Boston.
 Keystone Job Print, Brockton.
 Keystone Stoker Company, Greenfield.
 Kibbe Brothers Company, Springfield.

Kilburn Company, The, Boston.
Kilburn Lincoln Machine Company, Fall River.
Kilburn Mill, New Bedford.
Kilby Investment Company, Boston.
Kiley Hardware Company, Boston.
Kilgore Motor Starter Company, Boston.
Kilgour Boiler Setting Company, Lexington.
Killingley Manufacturing Company, Boston.
Killion Rubber Company, Boston.
Killory-Corcoran Shoe Co., Brockton.
Kim Manufacturing Company, Inc., Boston.
Kimball Aeroplane Company, Lynn.
Kimball and Cary Company, Northampton.
Kimball System, Incorporated, The, Lowell.
King Construction Company, Salem.
King Contracting Company, Norton.
King Engraving Company, Boston.
King Granite Machine Company, Milford.
King Joy Company, Boston.
King Mining Co., Boston.
King Motors Inc., Boston.
King Philip Mills, Fall River.
King Philip Tavern Company, Boston and Lakeville.
King Rubber Company, Hyde Park (Boston).
King Safety Razor Company, The, Boston.
Kingman and Hearty Inc., Boston.
King's Public Market Company, Springfield.
Kingsbury-Bendslev Company, Waltham.
Kingsbury Health Resort Company, Boston.
Kingsbury-Van Wart Incorporated, Springfield.
Kingston & Killion Company, Attleboro.
Kinkead Mfg. Co., Boston.
Kinnell Manufacturing Company, The, Pittsfield.
Kinney Manufacturing Company, Boston.

- Kinney Worsted Yarn Company, Pittsfield.
- Kinorama Company, The, Beverly.
- Kinsman and Campbell Company, Springfield.
- Kirby Company, Inc., Revere.
- Kittredge Lunch Company, Boston.
- Klayman Bros. Company, The, Malden.
- Kleanol Brush Co., Springfield.
- Klebart & Steinberg (Inc.), Webster.
- Kleno Manufacturing Company, Weymouth.
- Klens-It Manufacturing Co., Boston.
- Knapp Home Building Company, Springfield.
- Kneil Coal Company, Westfield.
- Knickerbocker Realty Company, Inc., Boston.
- Knight Amusement Co. Inc., Cambridge.
- Knight and Co., Inc., Boston.
- Knight and von Elten, Incorporated, Boston. Name changed to Charles Knight & Company Incorporated.*
- Knight Grain Company, Newburyport.
- Knights-Allen Co., Haverhill.
- Knights & Co. Inc., Boston.
- Knipe Bros. Incorporated, Haverhill.
- Knitted Padding Company, Canton.
- Knojah Shock Absorber Company, Lexington.
- Knowles Freeman Fish Company, Boston.
- Knowlton Iron Works Co., Boston.
- Knox & Morse Company, Boston.
- Knox Company, Springfield.
- Knox Hill Water Company, Palmer. Pub. Stat., c. 110.
- Knox Motors Company, Springfield.
- Knox Street Garage Inc., Lawrence.
- Koch Brothers Inc., Boston.
- Kochler Manufacturing Company, Hudson.
- Koen Brothers, Incorporated, Salem.
- Koerner & Mitchell Company, Boston.
- Kohl Manufacturing Company, The, Boston.

Kohler Co., Boston.
Kollen Importing Company, Cambridge.
Koonz Manufacturing Company, The, Greenfield.
Koral Manufacturing Company, The, Boston.
Koritzky Trading Company, Boston.
Korker Rubber Manufacturing Company, Boston.
Korn Leather Company, Salem.
Kottage Kandy Kitchen Inc., Lynn.
Kozy Slipper Company, Lynn.
Kraft, Bates and Spencer, Incorporated, Boston.
Krey Music Company, Boston.
Kriterion Company of Boston, Boston.
Kudisch Bros. Inc., Boston.
Kunz-Wheeler-Moffat Company, Boston.
Kurkjian Bros. Inc., Boston.
Kuro Medicine Company, Boston.
Kuryer Bostonski Publishing Company, Boston.
Kyle Mining Company, The, Boston.
L. A. Hastings Company, Worcester.
L. A. Johnson Company, Inc., Boston.
L. A. Rogers Company, Boston.
L. A. Thompson Scenic Railway Company of Massachusetts, Revere.
L. A. Williamson Company, Boston.
L. Avanzino & Brother, Inc., Boston.
L. B. B. Faucet Company, Springfield.
L. B. Dow, Inc., Boston.
L. B. Evans' Son Company, Wakefield.
L. B. Moody Company, Salem.
L. B. Ramsdell Company, Gardner.
L. B. Southwick Company, The, Peabody.
L. B. Taylor Company, Boston.
L. Brayton & Co. Inc., Newton.
L. C. Fay & Company, Incorporated, Springfield.
L. C. Pazolt Co., Boston.

- L. C. Smith & Bros. Typewriter Company of Massachusetts, Boston.
- L. C. Thayer Company, Boston.
- L. Carreau & Son, Incorporated, Holyoke.
- L. D. Jackson Company, Boston.
- L. D. Litch Building Company, Lynn.
- L. D. Margolis Company, Boston.
- L. D. Robbins Company, Lynn.
- L. D. Thayer Manufacturing Company, The, Worcester.
- L. D. Willcutt and Sons Company, Boston.
- L. E. A. Smith Company, Somerville.
- L. E. Chandler Company Inc., Boston.
- L. E. Fosgate Co., Boston.
- L. E. Freeman Co., North Attleborough.
- L. E. Knott Apparatus Company, Boston.
- L. E. Mitchell & Company, Inc., Boston.
- L. E. Sanborn Company, Boston.
- L. E. Smith Company, Gloucester.
- L. F. Abbott Company, The, Boston.
- L. F. Benson Company, Boston.
- L. F. Chapin Company, Inc., Boston.
- L. G. Balfour Company, Attleboro.
- L. G. Fisk-Mooers Company, Boston.
- L. H. Daloz Company, Boston.
- L. H. Goodnow Foundry Company, Fitchburg.
- L. H. Schmunk Lumber Company, Incorporated, Springfield.
- L. H. Spaulding Company, Lowell.
- L. Hardy Company, Worcester.
- L. J. Foss Company, Boston.
- L. J. Mutty Company, Boston.
- L. K. Husted Company, Inc., Chelsea.
- L. L. Bates Company, Boston.
- L. L. Brown Paper Company, Adams.
- L. M. Cotton Inc., Boston.
- L. M. Dyer & Co., Incorporated, Boston.

- L. M. Ham Company, Boston.
 L. M. Koritz Company, Lawrence.
 L. M. Pierce Company, Springfield.
L. M. Pierce Co., Fred A. Hoschke, Prop., Springfield. Name changed to L. M. Pierce Company.
 L. N. Moquin's Co., Fall River.
 L. Nickerson Company Incorporated, Gloucester.
 L. P. Brown Machine & Tool Co., Attleboro.
 L. P. C. Laboratories, Inc., Boston.
 L. P. Churchill Company, Berkley.
 L. P. Page Company, Springfield.
 L. P. Pond Drug Co., Chelsea.
 L. P. Soule & Son Company, Boston.
 L. Promboim & Son Inc., Cambridge.
 ✓ L. Q. White Co-operative Company, Bridgewater.
 L. Q. White Shoe Company, Brockton.
 L. R. Potter Co., Boston.
 L. S. Johnson Company, Boston.
 L. S. Starrett Company, The, Athol.
 L. S. Watson Manufacturing Company, Leicester.
 L. Speidel & Co., Inc., Boston.
 L. Thompson Coal Co., Hingham.
 L. W. & H. F. Morse Company, Boston.
 L. W. Anthony Co., Lynn.
 L. W. Bigelow's Sons Furniture Company, Norwood.
 L. W. Briggs Company, Worcester.
 L. Wolfson's Sons (Corporation), Boston.
 L. Z. Carpenter Company, Attleboro.
 La Follette Coal and Iron Company, Boston.
 La Justice Publishing Company, Incorporated, Holyoke.
 La-Lo Chemical Company, Boston.
 La Notizia Publishing Company, Boston.
 La Pierre Drug Company, Cambridge.
 Labelle Gas Regulator Company, Lowell.
 Labem Machine Company, Boston.

- Labor Review Publishing Company, Worcester.
 Laboratory Kitchen: Incorporated, Boston.
 Lace and Specialty Shop Inc., Stoughton.
 Lace Shop, Inc., The, Boston.
 Laconia Car Company, Boston.
 Ladew-Jones Co., Boston.
 Lady Betty, Inc., Brookline.
 Lagassé Brothers Company, Fall River.
 Lagoon Pond Company in Dukes County, Tisbury.
Lake & Co., Inc., Boston. Name changed to Thomas, Lake & Whiton, Inc.
 Lake Ariguanabo Company, Boston.
 Lake Boon Boat Service, Inc., Stow.
 Lake Boon Shop (Incorporated), Stow.
 Lake Pearl Auto Club Inn Inc., Wrentham.
 Lake Waban Laundry Company, Wellesley.
 Lake Williams Ice Company, The, Marlborough.
 Lakeside Construction Company, Worcester.
 Lakeview Press, Framingham.
 Laliberte Construction Company, Holyoke.
 Lally Commercial Body Co., South Boston.
 Lamb & Ritchie Company, Cambridge.
 Lamb Knitting Machine Company, Chicopee.
 Lambeth Rope Corporation, New Bedford.
 Lambson Furniture Company, The, Westfield.
 Laminated Materials Company, Boston.
 Lamson and Goodnow Manufacturing Company, Buckland.
 Lamson & Hubbard Co., Boston. (1915.)
 Lamson & Hubbard Company, Boston. (1916.)
Lamson & Hubbard Fur Co., Boston. Name changed to Lamson & Hubbard Co.
Lamson & Hubbard, Inc., Boston. Name changed to Lamson & Hubbard Fur Co.
 Lancaster Amusement Company, Boston.
 Lancaster Milk Company, Somerville (Winter Hill).
 Lancaster Mills, Clinton.

- Landers Restaurant Company, Boston.
- Landry Manufacturing Company, Boston.
- Lands End Motor Co., Rockport.
- Lane & Co. Corporation, Boston.
- Lane Brothers Company, Boston.
- Lane Bros. Company of Chartley, Norton.
- Lane-Libby Fisheries Company, Boston.
- Lane's Cove Pier Company, Gloucester.
- Lang & Jacobs Company, Boston.
- Langdon Store Company, The, Monterey.
- Langewald Company, The, Chicopee.
- Langham Realty Company, Boston.
- Langtown Company, Boston.
- Language Book Company, Boston.
- Language Correspondence Schools, Inc., The, Boston.
- Lannin Realty Company, Boston.
- Larchar & Branch, Inc., Webster.
- Larkin Lumber Company, Hudson.
- Larrabee and Stearns, Inc., Melrose. Name changed to Stearns and Hill, Inc.*
- Larrabee-Rawlinson Company, Lowell.
- Larson Spring Company, Boston.
- L'Association Progressive Franco-Americaine de Springfield, Massachusetts, Springfield.
- Laurel Lake Mills, Fall River.
- Lawler Bros. Theatre Co., The, Greenfield.
- Lawler Mf'g. Co., Malden.
- Lawler Printing Company, The, Lowell.
- Lawncrest Inn Company, Haverhill.
- Lawrence & Stanley Co., Boston.
- Lawrence B. Smith Co., Boston.
- Lawrence Baseball Association, Lawrence.
- Lawrence Candy Manufacturing Company, Lawrence.
- Lawrence Development Corporation, Lawrence.
- Lawrence Dry Goods Store, Incorporated, Lawrence.
- Lawrence Duck Company, Lawrence.

Lawrence Gas Company, Lawrence. 1849, c. 17.
 Lawrence Grain and Coal Company, The, Lawrence.
 Lawrence Grocery Company, Lawrence.
 Lawrence Hebrew Merchants Association Inc., Lawrence.
 Lawrence Ice Company, Lawrence.
 Lawrence Improvement Company, Lawrence.
 Lawrence Industries Corporation, Lawrence.
 Lawrence Lumber Company, Lawrence.
 Lawrence Manufacturing Company, Lowell.
 Lawrence Market Incorporated, Lawrence.
 Lawrence Morris Plan Company, The, Lawrence.
 Lawrence Piano Company, The, Lawrence.
 Lawrence Produce Company, The, Lawrence.
 Lawrence Pump and Engine Company, Lawrence.
 Lawrence Rubber Company, Lawrence.
 Lawrence Street Drug & Chemical Company, The, Lawrence.
 Lawrence Trust Company, Lawrence. 1904, c. 374.
 Lawrence Wholesale Drug Company, Lawrence.
 Lawyers Title & Mortgage Guaranty Company, Boston.
 Lazarus-Mensch Company, Brockton.
 Le Beau, Jarvis & Co. inc., Lynn.
 Le Bosquet-Moore Company, Haverhill.
 Le Courier Publishing Company, Salem.
 Le Lynnois Publishing Company, Incorporated, Lynn.
 Le Stage Manufacturing Company, North Attleborough.
 Le Supplement Publishing Company, Lowell.
 Lea-Irving Manufacturing Co., Boston.
 Leader Publishing Company, The, Lawrence.
 Learnard-Tompkins Electric Co., Boston.
 Leary Muffler Co., Inc., Boston.
 Leary Muffler Sales Company, The, Boston.
 Leas & McVitty Company, Boston.
 Leather Export Company, Boston.
 Leatherbee Company, Boston.

- Leavitt and Peirce (Incorporated), Cambridge.
 Leavitt Machine Co., The, Orange.
 Leavitt's Scotch Polish Company, Boston.
 L'Echo Publishing Company, New Bedford.
 Ledder & Probst, Incorporated, Boston.
 Lee Creamery Co-operative Association, The, Lee.
 Lee Electric Company, Lee. Pub. Stat., c. 106.
 Lee Farming Co., Quincy.
 Lee Hotel Company, Lee.
 Lee Steam Laundry Co., Lee.
 Lees Button Company, The, Leominster.
 Legal Premium Company, Boston.
 Legal Process Company, Boston.
 Legalite Corporation, The, Boston.
 Lehigh and Wilkes-Barre Coal Company (Massachusetts), Boston.
 Lehnert Textile Machinery Company, Boston.
 Leicester Grocery Company, The, Leicester.
 Leicester Polar Spring Company, Worcester.
 Leighton-Mitchell Company, Boston.
 Lennox & Briggs Co., Haverhill.
 Lenox Drug Company, Lenox.
 Lenox Electric Company, The, Lenox. Pub. Stat., c. 106.
 Lenox Hotel Company, Boston.
 Lenox Jewelry Company, Boston.
 Lenox Motor Car Company, Boston.
 Lenox Operating Company, The, Boston.
 Lenox Veterinary Medicine Company, The, Pittsfield.
 Lenox Water Company, Lenox. 1874, c. 209.
 Leominster Co-operative Association, Inc., Leominster.
 Leominster Drug Company, Leominster.
 Leominster Electric Company, Leominster.
 Leominster Electric Light and Power Company, Leominster. Pub. Stat., c. 106.
 Leominster Fuel Company, Leominster.
 Leominster Gas Light Company, Leominster. 1870, c. 224.

Leominster Investment Associates, Incorporated, Leominster.
 Leominster Novelty Co., Leominster.
 Leominster Printing Company, Inc., Leominster.
 Leominster Shell Goods Mfg. Co., Leominster.
 Leominster Shoe Company (Inc.), Leominster.
 Leominster Worsted Company, Leominster.
 Leon A. Thompson, Inc., Boston.
 Leon Miller Company, Boston.
 Leonard and Baker Stove Company, Taunton.
 Leonard Lumber Co., Boston.
 Leonard Watch Company, Boston.
 Leopold Morse Company, Boston.
 Leslie Dry Goods Company, The, Haverhill.
 Leslie Manufacturing Company, Canton.
 Lester Heilbronner Co., Boston.
 Lester Lonergan & Co. Inc., Lynn.
 L'Etoile Publishing Company, Lowell.
 Lettish Socialist Publishing Company, Boston.
 Leupold Apron Co., Lawrence.
 Levant Trading Company, Boston.
 Levensons Inc., Framingham.
 Lever Cream Separator Company, Boston.
 Levirs and Sargent Company, Incorporated, Lynn.
 Levy Department Store, Inc., Boston.
 Lewando's French Dyeing and Cleansing Company, Boston.
 Lewis A. Brown & Co. Inc., Boston.
 Lewis A. Crossett, Inc., Abington.
 Lewis E. Tracy Company, Boston.
 Lewis F. Perry's Sons Company, Boston.
 Lewis F. Small, Incorporated, Boston.
 Lewis J. Bird Company, Boston.
 Lewis Leather Company, Easton.
 Lewis Manufacturing Company, Walpole.
 Lewis, Mears Company, Boston.

Lewis Medicine Company, The, Lynn.
 Lewis-Shepard Co., Boston.
 Lewis, Vaughan Manufacturing Co., The, Somerville.
 Lewis Wharf Company, Boston.
 Lexington Coal Company, Lexington.
 Lexington Gas Company, Lexington. Pub. Stat., c. 106.
 Lexington Lumber Company, Lexington.
 Lexington Trust Company, Lexington. 1904, c. 374.
 Libbey-Mann Leather Company, Boston.
 Libbie Printing Company, The, Boston.
 Libby Ice Cream Company, Somerville.
 Libby Manufacturing Company, Melrose.
 Liberal Credit Clothing Company, Haverhill.
 Liberty-Durgin, Inc., Haverhill.
 Liberty Express Company, Lynn.
 Liberty Masonic Association, Beverly.
 Liberty Motors, Incorporated, Boston.
 Liberty Paper Company, Boston.
 Liberty Square Warehouse Company, Boston.
 Liberty Trust Company, Boston. 1904, c. 374.
 Library Bureau, Boston.
 Light Publishing Company, Springfield.
 Lighting Supply Company, Boston.
 Lilly Company, The, Attleboro.
 Lincoln Amusement Company, Boston.
 Lincoln & Parker Company Incorporated, Worcester.
 Lincoln Clothing Company, The, Worcester.
 Lincoln Co., The, Springfield.
 Lincoln-Dillaway Company, The, Boston.
 Lincoln Engraving Company, Boston.
 Lincoln Lunch Company, Inc., Worcester.
 Lincoln Manufacturing Company, Fall River.
 Lincoln Park Amusement Company, Worcester.
 Lincoln Polishing Company, Quincy.

- Lincoln-Ray Manufacturing Company, Springfield.
 Lincoln Realty Company, Pittsfield.
 Lincoln Trust Company, Boston. 1904, c. 374.
 Lincoln Webbing Company, Brockton.
 Lincoln, Willey & Company, Incorporated, Boston.
 Lincoln-Williams Twist Drill Company, Taunton.
 Lindale Mills, North Adams.
 Lindbladh Corporation, The, Boston.
 Linden Drug & Chemical Co., Malden.
 Linden Park Laundry Company, Boston.
 L'Independant Publishing Company, Fall River.
 Lindsey & Hall Co., Lynn.
 Linehan-Conover Company, Worcester.
 Linehan-Douglas Company, Westfield.
 Linen Thread Company, The, Boston.
 Liner and Space-band Company, Boston.
 Linscott Motor Company, Boston.
 Linscott Supply Company, Boston.
 Linus D. Drury Corporation, Boston.
 Linwood Hotel Co., Leominster.
 Linwood Street Railway Company, Northbridge. Pub. Stat., c. 113.
 Lion Manufacturing Company, Boston.
 Lionne Company, The, Boston.
 Lipson Seam Cementing Machine Company, Boston.
 Litchfield Shuttle Company, The, Southbridge.
 Lithuanian Conservatory of Music Inc., Boston.
 Lithuanian Co-operative Association, Hudson, Mass., Inc., Hudson.
 Lithuanian Co-operative Association of Brighton, The, Brighton.
 Lithuanian Coöperative Association of East Cambridge, Inc., Cambridge.
 Lithuanian Workers' Corporation, Gardner.
 Little, Brown and Company (Inc.), Boston.
 Littlefields Incorporated, Boston.
 Littleton Ice Company, Cambridge.
 Littleton Unit Brick and Tile Company, Incorporated, Littleton.

- Living Age Company, The, Boston.
 Lloyd D. Holton Company, Boston.
 Local Stores, Inc., Boston.
 Locke Coal Company, Malden.
 Locke Regulator Company, Salem.
 Locks and Canals on Merrimack River, Proprietors of the, Lowell. Chartered 1792. 1846, c. 48.
 Locks Pond Reservoir Company, Montague.
 Lockwood Manufacturing Company, Boston.
 Loew's Boston Theatres Company, The, Boston.
 Logan Coal Company of Fall River, Fall River.
 Logan-Jackson Company, Somerville.
 Lombard Company, The, Boston.
 Lombard Machine Company, Worcester.
 Lombardy Inn Company, Boston.
 London Furniture Company, Boston.
 London Harness Company, Boston.
 London Raincoat Company, Boston.
 London Tea Company, The, Boston.
 Lonergan Players Inc., The, Lynn.
 Long & Saunders Company, Quincy.
 Long Pond Ice Co., Easton.
 Longley and Rackliff, Inc., Worcester.
 Longwood Garage Inc., Boston.
 Longwood Hotels Company, Boston.
 Looney Brothers Leather Company, Salem.
 Lopas Company, The, Cambridge.
 Loraine Detective System, Inc., Boston.
 Lord & Burnham Company, Boston.
 Lord and Company, Incorporated, Lawrence.
 Lord Electric Company, Boston.
 Loring Avenue Garage Company, Salem.
 Loring-Axtell Company, Springfield. (1916.)
 Loring B. Hall Company, Boston.
 Loring Realty Company, The, Melrose.

- Los Fabricantes Unidos, Inc., Boston.
 Los Indios Grapefruit Plantations, Inc., Boston.
 Lot Phillips & Co. Corporation, Hanover.
 Lothrop Co., Braintree.
 Lothrop, Lee & Shepard Co., Boston.
 Loud's Express Inc., Quincy.
 Louis A. Drape, Incorporated, Fall River.
 Louis Bassill Company, Boston.
 Louis Bourneuf Corporation, Lynn.
 Louis Dejonge Co., Fitchburg.
 Louis E. Crosscup Company, Boston.
 Louis E. Merry Company, Boston.
 Louis Fabian Bachrach, Inc., Boston.
 Louis Foucar Leather Company, Woburn.
 Louis G. Destremps and Sons Incorporated, Fall River.
 Louis H. Ross Music Publishing Company, Boston.
 Louis J. Maney Company, Boston.
 Louis K. Liggett Company, Boston.
 Louis Rothstein, Incorporated, Boston.
 Lovejoy-McGrail Company, Boston.
 Lovell and Covell Company, Boston.
 Lovells (Inc.), Cambridge.
 Lovewell-Henrici Company, Chelsea.
 Lovewell-Withington Garage Company, Gardner.
 Lowbell Company, Boston.
 Lowe Brothers Company, Fitchburg.
 Lowe, Donald & Company, Incorporated, Boston.
 Lowe Produce Company, Gardner.
 Lowell and Andover Railroad Company, Lowell and Andover. 1872, c. 53.
 Lowell and Fitchburg Street Railway Company. Rev. Laws, c. 112. 1904, c. 168.
 Lowell Baseball Club, Lowell.
 Lowell Bleachery, Boston and Lowell.
 Lowell Bros. & Bailey Company, Boston.
 Lowell Buick Company, Lowell.

✓ Lowell Cement Brick Company, Lowell.

✓ Lowell Commercial College, Incorporated, The, Lowell.

✓ Lowell Co-operative Association, Sovereigns of Industry, Lowell.

✓ Lowell Cut Glass Company, Lowell.

• Lowell Electric Light Corporation, The, Lowell. 1870, c. 224.

✓ Lowell Felt Company, Lowell.

✓ Lowell Gas Light Company, Lowell. 1849, c. 234.

✓ Lowell Hosiery Company, Lowell.

✓ Lowell Insulated Wire Company, Lowell.

✓ Lowell Lithuanian Co-operative Association, Inc., Lowell.

✓ Lowell Morris Plan Company, The, Lowell.

✓ Lowell Outfitting Company, Lowell.

✓ Lowell Paper Tube Corporation, Lowell.

✓ Lowell Shuttle Company, Lowell.

✓ Lowell Terminal Company, The, Boston.

✓ Lowell Textile Company, The, Lowell.

✓ Lowell Theatre Company, The, Lowell.

✓ Lowell Trust Company, Lowell. 1890, c. 323.

✓ Lowell Waste Company, Lowell.

✓ Lowell Witherby Company, Boston.

✓ Loyal Protective Insurance Company, Boston. 1907, c. 576.

✓ Loyal Supply Co., Inc., Boston.

✓ Lubron Company, The, Newton.

✓ Luce Manufacturing Company, Dalton.

✓ Luce's Press Clipping Bureau, Boston

✓ Ludlow Electric Light Company, Ludlow. R. L., c. 110.

✓ Ludlow Manufacturing Company, Springfield.

✓ Ludlow Novelty Company, Ludlow.

✓ Lufkin and Tarr Vessels Company, Gloucester.

✓ Luke W. Reynolds Co., Brockton.

✓ Luminous Manufacturing Company, 'Inc., The, West Boylston.

✓ Lumsden and Van Stone Company, The, Boston.

✓ Luncheon Company, The, Boston.

✓ Luncheon Food Products, Inc., Boston.

- Lundin Steel Casting Company, The, Boston.
- Lunenburg Water Company, Lunenburg. 1914, c. 339.
- Lunkenheimer Company, The, Boston.
- Lunt Moss Company, Boston.
- Luso-American Company, Fall River.
- Luten Engineering Company, Incorporated, Springfield.
- Luther Manufacturing Company, Fall River.
- Luther Paul Co., Newton.
- Luther Reed Manufacturing Company, The, Fall River
- Lux Bros. and Thompson Manufacturing Company, Woburn.
- Luxcraft Studios, inc., The, Fitchburg.
- Luxemoor Company, Boston.
- Luxus Company, The, Springfield.
- Lyman B. Brooks Company, Boston.
- Lyman Mills, Boston and Holyoke.
- Lynch Brothers Brick Company, The, Holyoke.
- Lynch Brothers Carriage Company, Chelsea.
- Lynch Brothers Leather Company, Salem.
- Lynch Drug Company, Boston.
- Lynch Heel Company, Lynn.
- Lynch-Manning Co., Boston.
- Lynch Shoe Company, Incorporated, Lynn.
- Lynch's Pleasant Theatre Inc. Worcester, Mass., Worcester.
- LynHome Company, Lynn.
- Lynn Association for the Advancement of Colored People, Inc., Lynn.
- Lynn Baseball Club Inc., Lynn.
- Lynn Branch Burdett College, Incorporated, Lynn.
- Lynn Cigar Manufacturing Company, Lynn.
- Lynn Coal Company, Lynn.
- Lynn Cycle Company, Lynn.
- Lynn Evening News Company, Lynn.
- Lynn Fire and Police Notification Company Incorporated, Lynn.
- Lynn Gas and Electric Company, Lynn. 1853, c. 35.
- Lynn Grease Extracting Company, Lynn.

Lynn Ice Company, Lynn.
 Lynn Interstate General Express Company, Lynn.
 Lynn Investment and Securities Company, The, Lynn.
 Lynn Last Company, Lynn.
 Lynn License Association, Inc., Lynn.
 Lynn Manufacturers and Merchants Mutual Fire Insurance Company,
 Lynn. Rev. Laws, c. 118.
 Lynn Market House Company, Lynn.
 Lynn Motor Cycle Co., Lynn.
 Lynn Olympia Company, Lynn.
 Lynn Publishing Company, Lynn.
 Lynn Remedial Loan Society, Lynn.
 Lynn Rubber Manufacturing Company, Lynn.
 Lynn Safe Deposit and Trust Company, Lynn. 1887, c. 195.
 Lynn Section, Electrical Contractors' Association, Inc., Lynn.
 Lynn Shoe Co., Lynn.
 Lynn Specialty Co., The, Lynn.
 Lynn Storage Company, Lynn.
 Lynn Storage Warehouse Company, The, Lynn.
 Lynn Supply Company, Lynn.
 Lynn Telegram Inc., The, Lynn.
 Lynnfield Chemical Company, Boston.
 Lyon Carpet Company, Lowell.
 Lyon Company, The, Leominster.
 Lyon Manufacturing Company, Fitchburg.
 Lyons and Hershenson, Incorporated, Lynn.
 Lyons Counter Company, Lynn.
 Lyons Hotel Company of Massachusetts, The, Boston.
 Lysander Kemp & Sons Inc., Cambridge.
 Lyseth Thread Company, Worcester.
 M. A. Crossman Company, The, Everett.
 M. A. Dame & Son Company, Lynn.
 M. A. Fiske Company, Boston.
 M. A. Hanigan Company, Fitchburg.
 M. A. Packard Company, Brockton.

- M. & C. Hat Company, Boston. Name changed to H. S. Mott Company.*
- M. & C. Skirt Company, Boston.
- M. & J. Fur Company, Boston.
- M. & M. Jewelry Co., Inc., Providence, R. I.
- M and T Button Company, Boston.
- M. B. Claff and Sons Inc., Randolph.
- M. B. Foster Electric Company, Boston.
- M. B. Marston Company, Melrose.
- M. B. Paige Company, Peabody.
- M. C. M. Garage, Inc., Braintree.
- M. C. Rosenfeld Company, Boston.
- M. Connell Co. Inc., Lynn.
- M. D. Holmes & Sons Company, Worcester.
- M. D. Jones Company, The, Boston.
- M. Doyle & Company Inc., Boston.
- M. E. Hall Co., Boston.
- M. E. Maloney Company, Boston.
- M. E. Willson Company, Boston.
- M. F. Chase, Inc., Boston.
- M. F. Gookin Co. Inc., Lowell.
- M. F. Hanson & Company, Incorporated, Boston.
- M. F. Smith Heating Company, Lowell.
- M. F. Stinson Company, Boston.
- M. Finkovitch, Inc., Boston.
- M. Fitzpatrick & Son Inc., Cambridge.
- M. H. Bates Co., Brockton.
- M. H. Bernstein Company, Boston.
- M. H. Boyden Company, Walpole.
- M. J. Crowley Company, Springfield.
- M. J. Doran Company, Fall River.
- M. J. Doyle Printing Company, Holyoke.
- M. J. Goldin Company, Inc., Boston.
- M. J. Holden Lumber Company, The, Adams.
- M. J. Laporte, Incorporated, Holyoke.

- M. J. O'Malley Company, The, Springfield.
 M. K. Smith Company, The, Worcester.
 M. L. Cobb Company, Boston.
 M. L. Pratt Company, Plymouth.
 M. L. Yunes Company, Boston.
 M. M. Rhodes & Sons Co., Taunton.
 M. Marks Company, Lowell.
 M. Mindick Company, Boston.
 M. N. Arnold Shoe Company, North Abington.
 M. Obst & Co., Inc., Boston.
 M. O'Keeffe, Incorporated, Boston.
 M. S. Converse Company, Springfield.
 M. S. Palmer Company, Boston.
 M. S. Wright Company, Worcester.
 M. Shields Company, Boston.
 M. Sweeney Company, Fall River.
 M. T. Stevens and Sons Company, North Andover.
 M. W. Allen Construction Company, Walpole.
 M. W. Ray Company, Lynn.
 M. Walen & Son Incorporated, Gloucester.
 Macalaster, Wiggin Company, Boston.
 Macallen Company, The, Boston.
 MacAm Tailors Inc., Springfield.
Macbeth-Evans Glass Company (Mass.), Boston. Name changed to Macbeth-Evans Glass Company of Massachusetts.
 Macbeth-Evans Glass Company of Massachusetts, Boston.
 Mac Brine Grain Co., The, Boston.
 Macdonald & Evans, Inc., Boston.
 MacDonald & Joslin Company, Boston.
 Macdonald & Sons Inc., Boston.
 MacDonald Brothers Company, Everett.
 MacDonald Ice Cream Company, The, Boston.
 MacDonnell's Inc., Boston.
 Macduff Construction Company, The, Everett.
 Macey-Stetson-Morris Company, Boston.

MacGregor Garage Incorporated, The, Waltham.
 MacGregor Home Bakery Company, Boston.
 Macgregor Instrument Company, Boston.
 Machine Composition Company, Boston.
 Machinery & Metals Sales Company, Boston.
 Mack Motor Truck Company, Boston.
 MacKenzie & Temple Company, Boston.
 Mackenzie & Winslow, Incorporated, Fall River.
 Mackey Land Company, North Reading.
 Mackie Brothers Company, Brockton.
 Mack's Medical Co., Inc., Boston.
 MacLaughlin's Market, Inc., Beverly.
 MacLellan and Lee Clothing Company Corporation, Salem.
 MacMulkin Inc., Boston.
 MacNeil Jewelry Company, Boston.
 Macone Bros., Inc., Concord.
 MacRitchie, the Parts Man, Inc., Boston.
 Macullar Parker Company, Boston.
 Macullar, Son & Parker Company, Worcester.
 Madam Whitney Toilet Co., Boston.
 Madame Achard School for Girls, Incorporated, The, Brookline.
 Madame Francis Corporation, Boston.
 Mme. Izetta, Inc., Boston.
 Mlle. Lemaud, Inc., Lynn.
 Made in New England Profit Sharing Coupon Company, Boston.
 Madelether Company, Saugus.
 Madison County Mill Company, The, Boston.
 Mafreto Machine and Tool Company, Worcester.
 Magee Furnace Company, Boston.
 Magee Furnace Company Inc., Boston.
 Magic Theatre Company, Boston.
 Magna Automobile Company, Holyoke.
 Magnet Theatre Company, Boston.
 Magnetite Company, The, Springfield.

Magnolia Wharf Corporation, Boston.
 Magnus Construction Co., Boston.
 Magrane Houston Company, Boston.
 Maguire Realty Company, The, Boston.
 Mahaiwe Block Company, Great Barrington.
 Mahogany Spa Inc., Boston.
 Mahoney Cigar Company, The, Westfield.
 Mail and Courier Publishing Company, Salem.
 Main Belting Company, Boston.
 Main Egg Company, Boston.
 Main Provision Company, Inc., The, Boston.
 Main Street Pharmacy, Incorporated, The, Peabody.
 Maine Fur Ranching Company, Salem.
 Maine Ice Cream Company, New Bedford.
 Maine Lime Company, Boston.
 Majestic Company, The, Lawrence.
 Majestic Manufacturing Company, The, Worcester.
 Majestic Theatre Company of Brockton, Brockton.
 Majestic Theatre Realty Company of Brockton, Brockton.
 Malagash Silver Fox Company, Cambridge.
 Malcolm Co., Inc., The, Boston.
 Malden Amusement Co., The, Malden.
 Malden and Melrose Gas Light Company, Malden. 1854, c. 43.
 Malden China Company, Inc., Malden.
 Malden City Lumber Company, Malden.
 Malden Coal Company, Malden.
 Malden Commercial School, Malden.
 Malden Electric Company, Malden. Pub. Stat., c. 106.
 Malden Free Press, Inc., Malden.
 Malden Grain Company, Boston.
 Malden Jitney Company, Malden.
 Malden Leather Goods Company, Malden.
 Malden Morris Plan Company, The, Malden.
 Malden News Company, The, Malden.

Malden Pickle Company, Malden.
 Malden Rubber Shoe Company, Boston.
 Malden Trust Company, Malden. 1896, c. 460.
 Maloine Chemical Company, Incorporated, Holyoke.
 Maloney and White Company, Needham.
 Malton Specialty Company, Boston.
 Manahan, Inc., Boston.
 Manchester Amusement Company, Brockton.
 Manchester Base Ball Association Inc., Leominster.
 Manchester Coal and Ice Company, Lowell.
 Manchester Electric Company, Manchester. Rev. Laws, c. 110.
 Manchester Elite Quality Shop, Inc., Boston.
 Manchester Paper & Specialty Co., Boston.
 Manchester Real Estate Company, Fall River.
 Manchester Trust Company, Manchester. 1904, c. 374.
 Mandarin Company, Boston.
 Mandeel Import Company, Boston.
 Mandell Company, The, Northampton.
 Mandell Williams Company, Springfield.
 Manes Fishing Company, The, Gloucester.
 Manhattan Collar Co., Boston.
 Manhattan Electrical Supply Company, Inc., Boston.
 Manhattan Grocery & Provision Company, Boston.
 Manhattan Market Company, Cambridge.
 Manhattan Shirt Co. of Massachusetts, The, Pittsfield.
 Mann and Stevens Woolen Company, Brookfield.
 Mann Company, Inc., The, Boston.
 Mann Tent Company, Boston.
 Manning's, Inc., Boston.
 Mann's Camp, Inc., Hubbardston.
 Manomet Mills, New Bedford.
 Mansfield Baking Company, Springfield.
 Mansfield Company, Boston.
 Mansfield Drug Company, Mansfield.

- Mansfield Foundry Company, Mansfield.
- Mansfield Gas Company, Mansfield. 1914, c. 742.
- Mansfield-Hayward Company, Brockton.
- Mansfield Laboratories, Incorporated, Mansfield.
- Mansfield Lumber Co., Mansfield.
- Mansfield Machine Works (Inc.), Mansfield. Name changed to Boston Combining Company.*
- Mansfield Milling Company, Fall River.
- Mansfield Optical Company, Boston.
- Mansfield Printing Company, Boston.
- Mansion House Garage, Inc., The, Greenfield.
- Manson Building Materials Company, Boston.
- Manufacturers Audit & Credit Company, Boston.
- Manufacturers Company, The, Boston.
- Manufacturers Equipment Company, Boston. Name changed to Industrial Service & Equipment Company.*
- Manufacturers' Machine Company, Lawrence.
- Manufacturers Mercantile Company, Boston.
- Manufacturers Outlet Company, Boston.
- Manufacturers Shoe Syndicate, Inc., The, Fitchburg.
- Manufacturers' Storage and Warehouse Company, Boston.
- Manufacturers Supply Co., New Bedford.
- Manufacturers Warehouse Company, Boston.
- Manufacturing Equipment and Engineering Company, Boston.
- Maple Farm Milk Company, Boston.
- Maple Meadow Farm Inc., Wilmington.
- Maple Park Cranberry Company, Cambridge.
- Maple Spring Company, Wareham.
- Maplehurst Farm, Inc., Boston. Name changed to Maplehurst Fruit Farm, Inc.*
- Maplehurst Fruit Farm, Inc., Boston.
- Marble Block Company, Great Barrington.
- Marblehead Building Association, Marblehead.
- Marblehead Transportation Company, The, Marblehead.
- Marbleridge Grain Company, North Andover.

- Marcellus Roper Company, Worcester.
- Marconi Telegraph-Cable Company, Inc., Chatham. Rev. Laws, c. 110.
- Marcus, Inc., Boston.
- Marcus M. Browne Farm Company, Marlborough.
- Marcus Musical Attractions, Inc., The, Boston.
- Marcy Brothers & Company, Incorporated, Belmont.
- Marcy Coal Company, Waltham.
- Marcy Company, The, Boston.
- Marcy-Kelley Company, Boston.
- Marcy Motor Company, Worcester.
- Maria & Bohlman Company, Boston.
- Maricopa Oil and Development Company, Boston.
- Marie Antoinette Candy Company, Incorporated, Boston.
- Marigold Construction and Stores Company, The, Boston.
- Marine Investments Company, Boston.
- Marion Street Garage Company, Brookline.
- Maritime Coaling Company, Boston.
- Markantes Company, Boston.
- Markell-Weston Drug Company, Inc., Chelsea.
- Markem Machine Company, Boston.
- Market Gardeners Outlet Company, The, Boston. Name changed to R. E. Morton Co.*
- Market Square Realty Corporation, Lynn.
- Market Supply Company, Boston.
- Market Trust Company, Boston. 1904, c. 374.
- Marks & Knoring Co., Boston.
- Marksmen Rifle Range Inc., Boston.
- Marlboro Amusement Company, Boston.
- Marlborough Athletic Association, Inc., The, Marlborough.
- Marlborough Building Association, Marlborough.
- Marlborough Coal Company, Marlborough.
- Marlborough Electric Company, Marlborough. Pub. Stat., c. 106.
- Marlborough Grain Company, The, Marlborough.
- Marlborough-Hudson Gas Company. 1904, c. 202.
- Marlboro' Last Company, Marlborough.

- Marlboro Products Company, Marlborough.
 Marlboro Repository Inc., Marlborough.
 Marlborough Times Publishing Company, Marlborough.
 Marliave Hotel Company, The, Boston.
 Marlier Publishing Company, Boston.
 Marshall & Company Incorporated, Boston.
 Marshall & Crosby Company, Lowell.
 Marshall and Moulton Express Company, Beverly.
 Marshall B. Hall, Inc., Boston.
 Marshall Fabric Co., Fall River.
 Marshall-Rogers Company, Boston.
 Marshall Son & Co. Corporation, Boston.
 Marshalls, Incorporated, Fall River.
 Marshfield Cranberry Company, Marshfield.
 Marshfield Garage, Inc., Marshfield.
 ✓ Marshfield Laundry, Inc., The, Marshfield.
 Marshfield Strawberry Cooperative Exchange, Marshfield.
 Marshfield Water Company, Marshfield. 1914, c. 613.
 Marshpee Manufacturing Company, Mashpee.
 Marsh's Stables, Inc., Springfield.
 Marston and Tapley Co., Danvers.
 Marston Coal Company, Boston.
 Marston-Sturtevant Co., Beverly.
 Martha Lunch Company, Worcester.
 Martha's Vineyard Street Railway Company. 1896, c. 431.
 Martha's Vineyard Telegraph Company, Boston. Pub. Stat., c. 106.
 Martin and Company, Inc., Boston.
 Martin D. Hoyt, Inc., Salem.
 Martin Kelley Company, Danvers.
 Martin L. Hall Company, Boston.
 Martin Manufacturing Company, Newton.
 Martin Rocking Fifth Wheel Company, The, Springfield.
 Martin Shoe Company, Salem.
Martin Tractor Company, Springfield. Name changed to Knox Company.

- Marvello Company, The, Leominster.
 Marysville Dredging Company, Boston.
 Mason & Bissell Company, Boston.
 Mason & Parker Manufacturing Company, Winchendon.
 Mason Box Company, The, North Attleborough.
 Mason Brush Works, Worcester.
 Mason Drug Company, Webster.
 Mason Ice Company, Concord.
 Mason-Lenzen Company, The, North Attleborough.
 Mason Machine Works, Taunton.
 Mason Manufacturing Company, Boston.
 Mason, Sanborn and Ramsdell Company, Boston.
 Masonic Building Corporation of Northampton, The, Northampton.
 Masonic Protective Association, The, Worcester. 1907, c. 576.
 Massachusetts Accident Company, Boston. 1907, c. 576.
 Massachusetts Adjustment Bureau of the Credit Association Inc., Worcester.
 Massachusetts Advertising & Sales Company, Boston.
 Massachusetts Auto-Ped Company, Boston.
 Massachusetts Baths Inc., Boston.
 Massachusetts Biographical Society, Boston.
 Massachusetts Bonding and Insurance Company, Boston. Rev. Laws, c. 118.
 Massachusetts Bowling Alleys, Inc., Boston.
 Massachusetts Brick Company, Montague.
 Massachusetts Broken Stone Co., Salem.
 Mass. Builders' Finish Company, Cambridge.
 Massachusetts Carburizing Company, Boston.
 Massachusetts Chocolate Company, Boston.
 Massachusetts Clay Goods Manufacturing Co., Boston.
 Massachusetts Collection & Ejectment Company, Boston.
 Massachusetts Commercial Company, Boston.
 Massachusetts Company, The, Boston.
Massachusetts Construction Company, Boston. Name changed to Harriman Construction Company.
 Massachusetts Copper Casting Company, Boston.

- Massachusetts Corset Company, Worcester.
- Massachusetts Cotton Mills, Lowell.
- Massachusetts Credit Association Inc., Springfield.
- Massachusetts Cremation Society, The, Worcester. Pub. Stat., c. 106.
- Massachusetts Development & Ranching Co., Boston.
- Massachusetts Experimental & Construction Co., Boston.
- Massachusetts Fan Company, Boston.
- Massachusetts Fiberform Company, Boston.
- Massachusetts Filling Station Company, Boston.
- Massachusetts Fire and Marine Insurance Company, Boston. 1907,
c. 576.
- Massachusetts Fishing Company, Boston.
- Massachusetts Fuel Saving Radiator Company, Foxborough.
- Massachusetts Garage Association, Incorporated, Boston.
- Massachusetts Health Book Publishing Company, Worcester.
- Massachusetts Heating and Supply Company, Boston.
- Massachusetts Highway Service Company, Boston.
- Massachusetts Holding Co., Boston.
- Massachusetts Hospital Life Insurance Company, Boston. 1817,
c. 180.
- Massachusetts Hotel Company, Boston.
- Massachusetts Importing Company, Boston.
- Massachusetts Incorporation Company, Boston.
- Massachusetts Interstate Express Company, Salem.
- Massachusetts Iron & Metal Company, Chelsea.
- Massachusetts Leather Co., Inc., Boston.
- Massachusetts Legal Protective Association Incorporated, The, Boston.
- Massachusetts Linotyping Corporation, Boston.
- Massachusetts Loan Company, Springfield.
- Massachusetts Loan Society Inc., Boston.
- Massachusetts Lumber Company, Boston.
- Massachusetts Machine Shop, Inc., Boston.
- Massachusetts Machinery Co., Boston.
- Massachusetts Madison Company, Inc., Boston.
- Massachusetts Medical Service Association, Inc., Boston.

- Massachusetts Merchant's Protective Association Inc., Boston.
- Massachusetts Metal Polish Company, Boston.
- Massachusetts Milk Company, Boston.
- Massachusetts Mills In Georgia, Boston.
- Massachusetts Mining Company, Inc., Springfield.
- Massachusetts Mohair Plush Company, Boston.
- Massachusetts Mortgage and Realty Corporation, Boston.
- Massachusetts Motion Picture Theatre Company, Boston.
- Massachusetts Motor Sales Co., Boston.
- Massachusetts Northeastern Street Railway Company. Pub. Stat., c. 113,
1902, c. 520.
- Massachusetts Novelty Company, Cambridge.
- Massachusetts Oilless Bearings Company, Boston.
- Massachusetts-Oklahoma Oil and Gas Company, North Adams.
- Massachusetts-Oklahoma Oil Company, North Adams.
- Massachusetts Packing & Belting Company, Boston.
- Massachusetts Paint and Oil Company, The, Boston.
- Massachusetts Pink Granite Company, The, Milford.
- Massachusetts Planning Associates, Incorporated, Boston.
- Massachusetts Plating Co., Worcester.
- Massachusetts Plumbers Woodwork Manufacturing Co., Boston.
- Massachusetts Pork Products Company, Boston.
- Massachusetts Press, Inc., Boston.
- Massachusetts Profit Sharing Plan Inc., Boston.
- Massachusetts Provision Company, Inc., Boston.
- Massachusetts Radium and Thorium Institute, Stoneham.
- Massachusetts Rag and Paper Manufacturing Company, Boston.
- Massachusetts Real Estate Company, Boston.
- Massachusetts Realty-Commercial Company, The, Boston.
- Massachusetts Realty Corporation, Boston.
- Massachusetts Rubber Company, Boston.
- Massachusetts School of Optometry, Inc., Boston.
- Massachusetts Silver Black Fox Co., Boston.
- Massachusetts Stables Co., Boston.
- Massachusetts Steel Products Company, The, Somerville.

- Massachusetts Storage Warehouse Company, Boston.
- Massachusetts Telephone and Telegraph Company, The, Boston. Pub. Stat., c. 106.
- Massachusetts Thread Works, Inc., Boston.
- Massachusetts Title Insurance Company, Boston. Pub. Stat., c. 106.
- Massachusetts Trust Company, Boston. 1904, c. 374.
- Massachusetts United Associates Corporation, Boston.
- Massachusetts Wharf Coal Company, Boston.
- Massachusetts Window Cleaning Company, Lynn.
- Massaemet Yarn Mills, The, Colrain.
- Massasoit Manufacturing Company, Fall River.
- Massasoit Securities Incorporated, Boston.
- Masten and Wells Fireworks Manufacturing Company, The, Boston.
- Master Combination Lock Co., Boston.
- Master Mariners' Towboat Company, Gloucester.
- Master Photo Play Company, Boston.
- Master Producers' Photo Play Company, Boston.
- Masury-Young Company, Boston.
- Matagalpa Rubber Company, Boston.
- Matheson Vail Company, The, Boston.
- Matison Knitting Mills, Boston.
- Mattakeesett Company, Newton.
- Mattapan Bowling Company, Boston.
- Mattapan Deposit and Trust Company, South Boston. 1891, c. 169.
- Mattapan Realty Company, Inc., Boston.
- Mattapan Theatre Company, Inc., Boston.
- Mattapoisett Cranberry Company, Taunton.
- Mattapoisett Manufacturing Company, Mattapoisett.
- Matthew F. Sheehan Co., Boston.
- Matthews Lumber Company, Medford.
- Matthews Manufacturing Company, Worcester.
- Maugus Printing Company, Wellesley.
- Maurice B. Alter Co., Inc., Haverhill.
- Maurice, Inc., Boston.
- Maurice Lesser & Co. Inc., Boston.

Maverick Iron Works Incorporated, Boston.
 Maverick Mills, Boston.
 Mawhinney Art Company, Pittsfield.
 Mawhinney Last Company, Worcester.
 Max D. Rubin Company, Boston.
 Max Keezer Company, Cambridge.
 Maxin Manufacturing Company, Boston.
 May Manton Pattern Company, Inc., Boston.
 Mayflower Grape Wine Company, Boston.
 Mayflower Laundry Company, Boston.
 Mayflower Rubber Works Company, Braintree.
 Mayhew Amusement Company, Springfield.
 Maykel Automobile Company, The, Worcester.
 Maynard Coal Company, Springfield.
 Maynard Cooperative Milk Association, Maynard.
 Maynard Corset Company, Worcester.
 Maynard-Gough Company, The, Worcester.
 Maynard Rubber Corporation, Springfield.
 Maynard Trust Company, Maynard. 1904, c. 374.
 Mayo Brothers Construction Company, Fall River.
 Mayo Construction Company, Lynn.
 Mayo-Quimby Co., Boston.
 McArthur Bros. Co., Boston.
 McAuliffe Non Siphoning Trap Company, Chelsea.
 McAuslan and Wakelin Company, Holyoke.
 McCallion Transfer Company, Boston.
 McCallum Hosiery Company, Northampton.
 McCarthy & Co., Inc., Boston.
 McCarthy & Gifford, Inc., Boston.
 McCarthy-Meyer Motor Company, Boston.
 McClellon Locomotive Boiler Company, Boston.
 McCloskey & Harty, Inc., Cambridge.
 McComb, Powers and Swenson, Incorporated, Worcester.
 McConnell & Co., Inc., Boston.

McCormick-Perry Shoe Company, Haverhill.
 McDonald Ross Company, Boston.
 McDonald Rubber Company, Boston.
 McDowell Hat Shop, Inc., Boston.
 McElwain-Barton Shoe Company, Boston.
 McFadden Company, Boston.
McGarry Drug, Inc., Lynn. Name changed to Ideal Pharmacy, Inc.
 McGovern Coal Co., Boston.
 McGrath-Sherrill Press, Boston.
 McHeffey Express Company, Everett.
 McIndoe-Whitney Company, Winchester.
 McIntire Glass Company, Boston.
 McIntosh Company, Springfield.
 McKee Stores Company, Boston.
 McKenzie Engraving Company, Boston.
 McKeon Company Inc., The, Holyoke.
 McKie Lighter Company, Boston.
 McKie Shipbuilding Company, Boston.
 McKinnon and McKenzie Company, Boston.
 McKinnon Construction Company, Boston.
 McLane Silk Company, Montague.
 McLaughlin and Doucette Company, The, Lynn.
 McLaughlin & Freeman Co., Boston.
 McLaughlin & Reilly Co., Boston.
 McLean & Cousens Company, Boston.
 McLean, Black & Co., Inc., Boston.
 McLean-Jones Oil & Supply Co., Boston.
 McLellan & Brigham Company, Boston.
 McManus Pharmacy, Inc., Pittsfield.
 McMillan Bros. Co., Fall River.
 McMinn & Quigley Steel Company, Boston.
 McMinn Drug Company, Cambridge.
 McNally Building Company, Gardner.
 McNally Construction Co., Fall River.

- McNamara Company, Boston.
- McNaull Tire Company of Massachusetts, The, Boston.
- McNeil Construction Company, Boston.
- McNeil Corporation, Boston.
- McNeil Manufacturing Company, Boston.
- McNichol Last Co., The, Lynn.
- McNulty Building Company Inc., Medford.
- McPherson Store, Incorporated, The, Boston.
- McQuaid Brothers Company, Clinton.
- McRae, Ouderkirk & Hallamore, Inc., Brockton.
- McTernen Rubber Manufacturing Company, Boston. Name changed to
Korker Rubber Manufacturing Company.*
- McVarish Company, The, Boston.
- Meader Engineering and Machine Company, Boston.
- Meadow Brook Ice Company, Quincy.
- Meadowbrook Marble Company, Boston.
- Means & Thacher, Incorporated, Quincy.
- Mears Improved Line Company, Gloucester.
- Measures Company, Ipswich.
- Mechanic Shoe Co., Salem.
- Mechanical Development Company, Boston.
- Mechanical Tire Company of America, Boston.
- Mechanics Foundry and Machine Co., Fall River.
- Mechanics Home Restaurant, Inc., Framingham.
- Mechanics Iron Foundry Company, Boston.
- Mechanics' Mills, Fall River.
- Medfield Water Company, Medfield. 1892, c. 322.
- Medford Amusement Company, Medford.
- Medford Hospital Inc., Medford.
- Medford Ice Company, Medford.
- Medford Square Realty Co., Boston.
- Medford Trust Company, Medford. 1904, c. 374.
- Medford Woolen Manufacturing Company, The, Medford.
- Medici Society—American Branch—Inc., The, Boston.

Medway and Dedham Street Railway Company. 1906, c. 463, Part III, § 145.

Medway Park Association, Medway.

Meek Oven Company, The, Newburyport.

Meekins, Packard and Wheat Inc., Springfield.

Meigs & Co., Incorporated, Springfield.

Meisel Lithograph Company, Boston.

Meisel Press Manufacturing Co., Boston.

Meissner Leather Company, Boston.

Mekeel-Severn-Wylie Company, Boston. Name changed to Severn-Wylie-Jewett Co.

Melanson Shoe Company, Lynn.

Melbourne Company, The, Boston.

Mellish & Byfield Manufacturing Company, ¹/₂ The, Boston.

Melrose Cooperative Society Inc., Melrose.

Melrose Free Press Inc., The, Melrose.

Melrose Quality Meat Shop Inc., Melrose.

Melrose Rubber Company, Boston.

Melrose Trading Company, Chelsea.

Melrose Trust Company, Melrose. 1904, c. 374.

Melton Fountain Mop Company, Worcester.

Melville Company, The, Lynn.

Melville Ice Company, Pittsfield.

Memorial Press, The, Plymouth.

Mendell Manufacturing Company, New Bedford.

Mendelsohn Jewelry Co., Inc., Boston.

Menlo Park Land Company, Boston.

Menotomy Trust Company, Arlington. 1904, c. 374.

Mercantile Adjustment Company, Incorporated, Springfield.

Mercantile Associates of America, Inc., The, Boston.

Mercantile Fire and Marine Insurance Company, Boston. Chartered 1823.

Mercantile Information Agency Inc., Lawrence.

Mercantile Produce Co., Boston.

Mercantile Realty Company, Boston.

Mercantile Wharf Corporation, The, Boston.
 Merchandise & Laundry Tag Co., Boston.
 Merchandise Supply Company, Boston.
 Merchant Box and Cooperage Company, Gloucester.
 Merchant Tailors Trimming House, Incorporated, Boston.
 Merchants Advertising Service Corporation, The, Boston.
 Merchants Association, Incorporated, Chelsea.
 Merchants Buffet Lunch Company, Boston.
 Merchants Cloak & Clothing Company, The, Boston.
 Merchants Co-operative Advertising Company, Boston.
 Merchants' Co-operative Express Company of Lawrence, Lawrence.
 Merchants Delivery Co., Boston.
 Merchants' Finance Company, Boston.
 Merchants Furniture Exchange Inc., Boston.
 Merchant's Interstate Express Company, Salem.
 Merchants Law Exchange, Inc., The, New Bedford.
 Merchants Legal Stamp Company, Boston.
 Merchants' Manufacturing Company, Fall River.
 Merchants Mercantile Corporation, Boston.
 Merchants Realty Company, Inc., Boston.
 Merchants' Steam Lighter Company, Boston.
 Merchants Syndicate Company, Boston.
 Merchants Terminal Company, Boston.
 Merchants Terminal Warehouse Company, New Bedford.
 Merchants Trading Stamp Company, Fall River.
 Merchants Trust Company, Lawrence. 1904, c. 374.
 Merchants Warehouse Company, Boston.
 Merchants Wool Scouring Company, Boston.
 Mercury Publishing Company, New Bedford.
 Meredith Linen Mills, Boston.
 Merg Engineering Company, Boston.
 Meridian Company, The, Boston.
 Merrick Lumber Company, Holyoke.
 Merrill & Eigner Co., Lynn.

Merrill Chair & Manufacturing Company, Boston.
 Merrill Process Company, Boston.
 Merrill Publishing Company, Boston.
 Merrimac Chemical Company, Boston.
 Merrimack Clothing Company, The, Lowell.
 Merrimac Construction Company, Boston.
 Merrimack Counter Company, Inc., Haverhill.
 Merrimac Felt Company, Boston.
 Merrimac Foundry and Machine Company, Lawrence.
 Merrimac Hat Company, Amesbury.
 Merrimack Ice Co., The, Haverhill.
 Merrimack Loan Company, New Bedford.
 Merrimack Manufacturing Company, Lowell.
 Merrimac Mattress Manufacturing Company, The, Boston.
 Merrimac Paper Company, Lawrence.
 Merrimack River Navigation Company, Haverhill.
 Merrimac River Towing Company, Newburyport.
 Merrimac Shoe Co., Merrimac.
 Merrimack Utilization Company, Lowell.
 Merrimac Valley Power and Buildings Company, Boston. (1916.)
 Merrimack Warehouse Company, Boston.
 Merrimack Wood Heel Company, Haverhill.
 Merrimack Woolen Company, Dracut.
 Merrow Brothers, Inc., Boston.
 Merrow Machine Company, Salem.
 Merry Mount Granite Company, Quincy.
 Mersky-Golden Shoe Company, Malden.
 Mesaba Railway Company, Boston.
 Messenger Printing and Publishing Company, The, Worcester.
 Metallic Auto-Tire Company, Lynn.
 Metallic Drawing Roll Company, The, Springfield.
 Metals Coating Company of America, Boston.
 Metals Production Equipment Company, Springfield.
 Metcalf Hospital, Winthrop.

Methuen Company, Boston.
 Methuen Hand Laundry Inc., Methuen.
 Metro Pictures Corporation of New England, Boston.
 Metropolis Land Co., Boston.
 Metropolitan Advertising Company, Boston.
 Metropolitan Amusement Company, Boston.
 Metropolitan Building Association, Boston.
 Metropolitan Charcoal Company, Dedham.
 Metropolitan Coal Company, Boston.
 Metropolitan Express Company, The, Clinton.
 Metropolitan Film Co., Boston.
 Metropolitan Furniture Company, Springfield.
 Metropolitan Furniture Company of Boston, Boston.
 Metropolitan Garage, Inc., The, Boston.
 Metropolitan Gravel Company, North Reading.
 Metropolitan Grocery Company, Cambridge.
 Metropolitan Ice Company, Boston.
 Metropolitan Laundry Company, Watertown.
 Metropolitan Lithograph and Publishing Company, Boston.
 Metropolitan Loan and Investment Corporation, Chelsea.
 Metropolitan Mattress Company Inc., Boston.
 Metropolitan Raincoat Company, Boston.
 Metropolitan Realty Associates, Inc., Boston.
 Metropolitan Stable Company, Boston.
 Metropolitan Steamship Company, The, Boston.
 Metropolitan Storage Warehouse Company, Cambridge.
 Metropolitan Trust Company, Boston. 1904, c. 374. 1908, c. 163.
 Metz Company, Waltham.
 Mevis Advertising Company, The, Melrose.
 Mevis Motors Company, Springfield.
 Mexican Central Railway Company, Limited.
 Meyer Store, Incorporated, The, Pittsfield.
 Meyer's Baking and Delicatessen Company, Boston.
 Miano and Diliberto, Inc., Boston.

Michael J. Sullivan, Incorporated, Lawrence.
 Michaelense Publishing Company, Fall River.
 Michelin Tire Company of Massachusetts, Boston.
 Middle Mass. Chemical Company, The, Palmer.
 Middleborough Amusement Company, Middleborough.
 Middleboro Realty Company, Middleborough.
 Middleborough Trust Company, Middleborough. 1904, c. 374.
 Middleby Criterion Oven Company, The, Boston.
 Middleby Oven Manufacturing Company, Boston.
 Middlesex Amusement Company, Everett.
 Middlesex & Boston Street Railway Company. 1906, c. 463.
 Middlesex Aqueduct Corporation, Arlington. Organized 1799.
 Middlesex Coal and Grain Company, Bedford.
 Middlesex Company, Lowell.
 Middlesex Construction Company, Boston.
 Middlesex Contracting Company, Framingham.
 Middlesex Co-operative Company, Inc., The, Woburn.
 Middlesex County Creamery Company Inc., Waltham.
 Middlesex Engineering Company, Shirley.
 Middlesex Furniture Co., Lowell.
 Middlesex Knitting Company, Wakefield.
 Middlesex Loan & Realty Corporation, Boston.
 Middlesex Realty-Construction Company, Boston.
 Middlesex Safe Deposit and Trust Company, Lowell. 1888, c. 421.
 Middleton Land Company, Middleton.
 Middletown Beef and Provision Co., Boston.
 Milford Amusement Company, Boston.
 Milford and Uxbridge Street Railway Company. 1901, c. 379.
 Milford, Attleborough and Woonsocket Street Railway Company. 1898,
 c. 329.
 Milford Automobile Machine Company, Milford.
 Milford Coal Company, Milford.
 Milford Daily News Company, Milford.
 Milford Electric Light and Power Company, Milford. 1886, c. 243.
 Milford Furniture Company, Milford.

- Milford Gas Light Company, Milford. 1854, c. 242.
- Milford Holding Company, Milford.
- Milford Iron Foundry, Milford.
- Milford Printing Company, The, Milford.
- Milford Realty Company, Milford.
- Milford Shoe Company, Milford.
- Milford Water Company, Milford. 1881, c. 77.
- Military Historian and Economist Company, The, Cambridge.
- Military Press Association, Inc., Boston.
- Milk Package Exchange Inc., Boston.
- Mill-Brook Farm, Inc., Concord.
- Mill River Electric Light Company, Williamsburg. Rev. Laws, c. 110.
- Mill River Motor Co., Springfield.
- Millbury Rubber Company, Millbury.
- Millbury Steel Foundry Company, Millbury.
- Millbury Water Company, Millbury. 1893, c. 214.
- Millen & Williamson Company, Boston.
- Miller & Goldberg Company, Boston.
- Miller Goldman Company, Boston.
- Miller Manufacturing Company, Springfield.
- Miller Trolley Shoe Company, Boston.
- Miller-Tsivoglou Company, The, Boston.
- Miller Wire Cloth Co., Worcester.
- Millers Falls Company, Erving.
- Millers Falls Paper Company, Erving.
- Millers River Box Company, Wendell.
- Millers River Hospital, Inc., Winchendon.
- Millers River Power Company, Springfield.
- Millinery Emporium, Inc., The, Boston.
- Millis Improvement Company, Boston.
- Mills Manufacturing Company, Brookline.
- Mills Tea and Butter Corporation, Boston.
- Mills Transfer Company, Beverly.
- Mills Woven Cartridge Belt Company, Worcester.

Milne & Chalmers, Inc., Quincy.

Milner-Bill Company, The, Springfield. Name changed to Raymond R. Bill & Co. Inc.

Milton Bradley Company, Springfield.

Milton Building Associates, Milton.

Milton Chemical Co., Cambridge.

Milton Laundry, The, Milton.

Milton Light and Power Company, Milton. Pub. Stat., c. 106.

Milton Tire & Rubber Co., Boston.

Minard's Liniment Manufacturing Company, Boston.

Mine Brook Cranberry Company, Boston.

Miner and Company, Incorporated, Springfield.

Miner Street Garage, Incorporated, The, Boston.

Mineral Soap Manufacturing Company, Lowell.

Miner's Fruit Nectar Co., Boston.

Minot Drug Company, Whately.

Minott Printing and Binding Company, Greenfield.

Minute Tapioca Company, Orange.

Miscoe Spring Water Company, Boston.

Miss Nelson, Inc., Boston.

Mission Supply House of America Inc., The, Boston.

Mitchell & Company, Incorporated, Haverhill.

Mitchell & Smith Inc., Boston.

Mitchell & Sutherland, Incorporated, Boston.

Mitchell Baking Company, Worcester.

Mitchell-Caunt Company, Lynn.

Mitchell-Douglas Company, Saugus.

Mitchell Duffey Company, Boston.

Mitchell Lighter Company, Boston.

Mitchell Press, The, Boston.

Mitchell, Printer, Inc., Boston.

Mitchell Sawyer Company, Sterling.

Mitchell Wing Company, Boston.

Mobile Company, The, Boston.

Mocans Inc., Boston.

Model Laundering Company, North Adams.
 Model Market Co., The, Gloucester.
 Model Typewriter Inspection Co., Boston.
 Modern Advertising Company, The, Boston.
 Modern Apparatus Company, Boston.
 Modern Cloak & Suit Company, The, Boston.
 Modern Furniture Company, Boston.
 Modern Garage & Auto Supply Co., Worcester.
 Modern Investment Company, The, Lowell.
 Modern Shoemaking, Inc., Boston.
 Modern Theatre Incorporated, Boston.
 Modern 25c Store Co., Taunton.
 Mo-Hair Laboratories, Inc., Lowell.
 Mohawk Dairy Company, Boston.
 Mohawk Iron & Metal Company, North Adams.
 Mohawk Moccasin Company, Brockton.
 Mohawk Motor Car Co., Boston.
 Mohican Hotel Co., Fall River.
 Moistite Manufacturing Company, The, Boston.
 Molassine Company of America, Boston.
 Molinos "La Victoria" Company, Boston.
 Monahan-Dacey Co., Boston.
 Monarch Blacking Company, Lynn.
 Monarch Clothing Company, Boston.
 Monarch Leather Company of Boston Mass., Boston.
 Monarch Manufacturing Co., Boston.
 Monarch Metal Manufacturing Company, Boston.
 Monatiquot Rubber Works Company, Braintree.
 Moning and Berry Company, Plymouth.
 Monitor Leather Co., Inc., Boston.
 Monk's Laundry Company, Cambridge.
 Monomac Spinning Company, Lawrence.
 Monotype Composition Company, Incorporated, The, Boston.
 Monroe Bridge Paper Company, Monroe.

Monson Maine Slate Company, The, Boston.

Montague City Rod Company, Montague.

Montague Company, The, Montague.

✓ Montello Co-operative Association, Brockton.

Montello Heel Company, Brockton.

Montello Stay Co., Incorporated, Brockton.

Montgomery Company, Incorporated, The, Hadley.

Montgomery-Frost Company, Boston.

Montpelier & Barre Light & Power Company, Boston.

Monument Laundry Company, Everett.

Monument Mills, Great Barrington.

Monument National Canadien Francais de Holyoke, Mass., Inc., Holyoke.

Monumental Memorial and Burial Company, Incorporated, Everett.

Moody Street Trust, Inc., Boston.

Moon Motor Sales Company, Springfield.

Moore & Burgess Webbing Co., Acton.

Moore & Co., Inc., Worcester.

Moore & Wyman Elevator & Machine Works, Boston.

Moore Drop Forging Company, Springfield.

Moore-Smith Company, Boston.

Moorland Hotel Company, The, Gloucester.

Moquin & Fontaine Company, Fall River.

Morandi-Proctor Company, Boston.

Mordalmac Co., Boston.

Morehouse Baking Company, Lawrence.

Morgan & Corey, Inc., Worcester. Name changed to Morgan & Powers, Inc.

Morgan & Powers, Inc., Worcester.

Morgan-Bond Company, Boston.

Morgan Bros. Co., Boston.

Morgan Construction Company, Worcester.

Morgan Realty Company, Boston.

Morgan Spring Company, Worcester.

Morning Star Film Company, The, New Bedford.

Morrill-Atwood Ice Company, Boston.

- Morrill Leather Company, Boston.
 Morrill, Wallace & Co. Inc., Boston.
 Morris Engineering Company, Springfield.
 Morris Plan Company of Holyoke, The, Holyoke.
 Morris Plan Company of Springfield, The, Springfield.
 Morrison-Skinner Company, Wakefield.
 Morrissey Brothers Company, Springfield.
 Morse and Buffum Company, Springfield.
 Morse & Haynes Company, Springfield.
 Morse & Sturnick, Inc., Boston.
 Morse, Andrews Company, Attleboro.
 Morse-Brackett Box Company, Boston.
 Morse-Redden, Inc., Boston.
 Morse Twist Drill and Machine Company, New Bedford.
 Morsomme-Bailey & Co., Inc., Worcester.
 Morss & Whyte Company, The, Boston.
 Mortgage and Equity Investment Company of Massachusetts, The,
 Boston.
 Mortgage Security Company, The, Boston.
 Morton Brothers Company, Taunton.
 Morton H. Morganstern Co., Boston.
 Morton Manufacturing Co., The, Malden.
 Morton-Sawyer Co., Boston.
 Moseley & Co., Inc., Needham.
 Mosely and Maschin Incorporated, Westfield.
 Moses Coulee Ranch Company, Boston.
 Mossman Wood Turning Co. Inc., Fitchburg.
 Motion Picture Advertising Company, Boston.
 Motion Picture Exhibitors' League of Massachusetts Inc., Boston.
 Motor Accessories, Inc., Boston.
 Motor Car Service Company of Boston, The, Boston.
 Motor Carousel Company, Fitchburg.
 Motor Carriers Corporation, Worcester.
 Motor-Economy Company, The, Boston.
 Motor Industry Appliance Company, Springfield.

- Motor Sales Company, Worcester.
- Motor Specialties Company, Boston.
- Motor Supply Shop, Inc., Boston.
- Motor Trouble Finders Incorporated, The, Haverhill.
- Motor Truck and Tire Sales Company, Springfield.
- Mould Shoe Company, The, Boston.
- Moulton Forbes Co., The, Boston.
- Moulton Manufacturing Company, Rutland.
- Mt. Carmel Cranberry Company, New Bedford.
- Mount Desert Granite Co., Cambridge.
- Mount Holly Paper Mills, Inc., Boston.
- Mount Holyoke Company, Holyoke.
- Mount Holyoke Spring Water Company, Holyoke.
- Mt. Holyoke Tissue Mills, Holyoke.
- Mount Hope Finishing Company, Dighton.
- Mount Hope Manufacturing Company, Somerset.
- Mount Ida School for Girls, Inc., Newton.
- Mount Pleasant Healthatorium Incorporated, Winchendon.
- Mt. Pleasant Iron Foundry, Inc., New Bedford.
- Mount Pleasant Water Company, Athol.
- Mt. Tom Railroad Company, Northampton. 1896, c. 510.
- Mount Tom Sulphite Pulp Company, Boston.
- Mt. Washington Theatre, Inc., Boston.
- Mountain Mill Paper Company, Lee.
- Mountain Spring Water Company of Southampton, Massachusetts. Pub. Stat., c. 110.
- Mountain Valley Water Co., Boston.
- Movie Advertising Co. of New England Inc., Boston.
- Moving Picture Appliance Company, Boston.
- Moving Picture Company of Massachusetts, The, Boston.
- Moving Picture Machine Company, The, Boston.
- Mowry Electric Company, Taunton.
- Muddy Pond Cranberry Company, Boston.
- Muir Brothers Company, Boston.
- Muir's Laundry, Inc., Worcester.

- Mulberry Stock Farm Company, Incorporated, West Springfield.
 Mullin Construction Co., The, Maynard.
 Mullins Trowbridge & Company, Inc., Boston.
 Multi Shoe Cover Company, Boston.
 Multiple Utility Company, The, Boston.
 Munn-Nichols Company, The, Springfield.
 Munroe and Arnold-Merritt Express Company, Peabody.
 Munroe Felt and Paper Company, Lawrence.
 Munroe Press, The, Fall River.
 Munson-Whitaker Company, Boston.
 Murdock and Geb Company, Franklin.
 Murdock Damper & Bronze Co., The, Boston.
 Murdock-Reed Company, Boston.
 Murphy & Co., Inc., Boston.
 Murphy Boot and Shoe Company, Natick.
 Murphy Brothers Company, Boston.
 Murphy Coal and Wood Company, Peabody.
 Murphy Cone Co., The, Boston.
 Murphy Door-Bed Company of New England, Boston.
 Murphy, McDermott and Haskell Company, Boston.
 Murphy Tyler Co., The, Boston.
 Murray & Dugdale Co., Haverhill.
 Murray & Tregurtha Company, Boston.
 Murray Brothers Company, Lawrence.
 Murray Candy Company, Inc., Cambridge.
 Murray Company, The, Boston.
Murray-Quimby Shoe Co., Haverhill. Name changed to Horace W. Murray Co. Inc.
 Murray Shoe Company Incorporated, Lynn.
 Murray Tanning Company, Boston.
 Musgrove Knitting Company, Pittsfield.
 Musicians Supply Company, Boston.
 Muslar Machinery Company, Boston.
 Mutual Associates Incorporated, The, Gloucester.
 Mutual Candy Company, Boston.

Mutual Distributors, Inc., Boston.
 Mutual District Messenger Company of Boston, Boston.
 Mutual Drug Co., Worcester.
 Mutual, Inc., The, Boston.
 Mutual Insurance Agency Inc., Fitchburg.
 Mutual Investment Company, Boston.
 Mutual Medical Association, Inc., Boston.
 Mutual Medical Service Association, The, Springfield.
 Mutual Plumbing and Heating Company, The, Amherst.
 Mutual Profit Sharers, Inc., Boston.
 Mutual Protective Association of America, (Inc.), Boston.
 Mutual Realty Company, The, Boston.
 Mutual Realty Company of Marion, Marion.
 Mutual Shoe Company, The, Boston.
 Mutual Supply Co., Inc., Boston.
 Myer Abrams Company, Cambridge.
 Myer Weinberg Company, Boston.
 Myles Byrne Co., Boston.
 Myrick Cranberry Bog Company, Carver.
 Myron L. Fuller Cranberry Company, Brockton.
 Myrtum Manufacturing Company, Boston.
 Mystery Island Company, Boston.
 Mystic Publishing Company, Medford.
 Mystic River Wharf Co. Inc., Boston.
 Mystic Rubber Co., Medford.
 Mystic Valley Garage, Inc., Winchester.
 Mystic Wharf & Storage Company, Boston.
 N. A. Lindsey and Company, Incorporated, Marblehead.
 N & H Shoe Company, Chelsea.
 N. C. Reed Company, Inc., Boston.
 N. D. Cass Company, The, Athol.
 N. D. Dodge & Bliss Co., Newburyport.
 N. E. Biological Laboratories, Inc., Boston.
 N. E. Trade Publishing Company, Boston.

- N. F. Gorman Shoe Company, Haverhill.
- N. H. Skinner Company, Taunton.
- N. L. Stebbins, Incorporated, Boston.
- N. R. Reed Company, Taunton.
- N. R. Scott & Son, Inc., Worcester.
- N. S. Cole & Son Inc., Haverhill.
- N. S. Wilson Company, Boston.
- N. W. Bacon Company, Boston.
- N. W. Brown Piano Company, Incorporated, Springfield.
- N. W. Halsey & Company, Incorporated, Boston. Name changed to National City Company of Boston, The.*
- N. W. Rice Company, Boston.
- N. Waldman, Inc., Boston.
- N. Ward Company, Boston.
- N. Y. Tire & Supply Co., Boston.
- N. Z. Graves & Co. Boston Branch, Incorporated, Boston.
- Nahant & Lynn Street Railway Company. Rev. Laws, c. 112.
- Nahant Land Company, Nahant.
- Naillik Motor Signal Company, Boston.
- Nantasket, Allerton & Hull Express Co., Hull.
- Nantasket Amusement Company, Boston.
- Nantasket Beach Steamboat Company, Hingham.
- Nantasket Bottling Works, Inc., Quincy.
- Nantucket Cranberry Company, Boston.
- Nantucket Food Products Co., Nantucket.
- Nantucket Railroad Company. 1910, c. 391.
- Nantucket Union Store, Nantucket.
- Naquog Worsted Mills, Boston.
- Narragansett Fur Plucking Company, Fall River.
- Narragansett Mills, Fall River.
- Nashawena Mills, New Bedford.
- Nashua and Acton Railroad. 1907, c. 263.
- Nashua and Lowell Railroad Corporation, Lowell. 1836, c. 249.
- Nashua Card, Gummed and Coated Paper Company, Boston. Name changed to Nashua Gummed and Coated Paper Company.*

- Nashua Gummed and Coated Paper Company, Boston.
- Nashua Investing Company, Boston.
- Nashua River Paper Company, Pepperell.
- Nashua River Reservoir Company, Fitchburg.
- Natchez Mining Company, Boston.
- Nathan D. Dodge Shoe Company, Newburyport.
- Nathan Miller & Sons, Ltd., Fall River.
- Nathan Robbins Company, Boston.
- Nathan Sawyer and Son, Incorporated, Boston.
- Natick Gas Light Company, Natick. 1870, c. 224.
- Natick Protective Union, Natick.
- Natick Steel Equipment Company, Natick.
- Natick Trust Company, Natick. 1904, c. 374.
- Natick Underwear Company, Springfield.
- National Adhesive Company, Incorporated, Lynn.
- National Advertisers Motion Picture Weekly Inc., Boston.
- National Appraisal Company, Boston.
- National Automatic Machine Company, Boston.
- National Automobile Association, Boston.
- National Beef Company, Boston.
- National Cigar Stands Company, Boston.
- National City Company of Boston, The, Boston.
- National Cleanstone Company, Boston.
- National Coated Paper Corporation, Boston.
- National Company, Boston.
- National Construction Company, Worcester.
- National Copper Works Incorporated, Boston.
- National Crash Company, Boston.
- National Crash Mfg. Co., Boston.
- National Dairy Motor Company, Westfield. Name changed to Hinsman Machine & Tool Company.*
- National Dock & Storage Warehouse Company, Boston.
- National Druggists Supply Company, Boston.
- National Electric Company, Boston.
- National Electric Protective Co. of Mass., Boston.

- National Elevator Guide Rail Lubricator Company, Boston.
- National Engineering Corporation, Lowell.
- National Equipment Company, Springfield.
- National Fastener Company, Boston.
- National Feature Film Corporation, Boston.
- National Felt Company, Easthampton.
- National Fish Co., Boston.
- National Fly Trap and Novelty Company, Boston.
- National Fruit Products Company, Boston.
- National Fuel Company, Boston.
- National Garage Company, Everett.
- National Glue Company, Boston.
- National Grocery Company of Haverhill, The, Haverhill.
- National Health Book Sales Company, Worcester.
- National Hide Company, Boston.
- National Importing Company, Boston.
- National Inspection Bureau, Inc., Boston.
- National Insulator Company, Boston.
- National Interstate Transportation Company, Peabody.
- National Jewelry Company of Springfield, Springfield.
- National Karbonoid Corporation, Boston.
- National Lead Company of Massachusetts, Boston.
- National Legal Blank Publishing Co., Boston.
- National Loan Co., Haverhill. Name changed to National Metal Co.*
- National Loan Company, Springfield.
- National Manufacturing Company, Worcester.
- National Matzo Company of Boston, Boston.
- National Melo-Graph Company, Boston.
- National Metal & Rubber Co., Boston.
- National Metal Co., Haverhill.
- National Metallic Bed Company, Everett.
- National Oil Company, Boston.
- National Oxygen Products Company, Malden.
- National Painting and Decorating Co. Inc., Boston.

- National Paper Goods Company, Springfield.
- National Papeterie Company, Springfield.
- National Parlor Furniture Company, Inc., Boston.
- National Piano Manufacturing Company, Boston.
- National Plating Company, Worcester.
- National Poultry Company, Boston.
- National Power Appliances Co., Boston.
- National Premium Advertising Company, Boston.
- National Premium Company, Boston.
- National Printing Machinery Company, Athol.
- National Products Company, Boston.
- National Provision Company, Boston.
- National Pulpwood Company, Boston.
- National Realty Company, Boston.
- National Remedy Company, The, Boston.
- National Roller Chafe Iron Company, Medway.
- National Rubber Clothing Company, Boston.
- National Safety Lift Co., Inc., Boston.
- National Scale Company, Chicopee.
- National Self-Winding Clock Co., Boston.
- National Separator & Machine Company, Boston.
- National Service Corporation, Boston.
- National Sewage and Garbage Corporation, Boston.
- National Shooting Galleries Company, Boston.
- National Soap Corporation, Boston.
- National Spun Silk Company, New Bedford.
- National Steel and Bronze Corporation, Boston.
- National Stonemeal Company, The, Springfield.
- National Supply Company, Boston.
- National Tack Co., Inc., Boston.
- National Talking Machine Sales Corporation, Boston.
- National Toy Co., Boston. Name changed to National Company.*
- National Trade Exchange Association, Inc., The, Boston.
- National Trade Exchange Inc., The, Boston.

National Waterproofing Co., Boston.
 Naturaline Corset Company, Boston.
 Nature's Plant Food Company, Boston.
 Naumkeag Auto Company, Salem.
 Naumkeag Credit Company, Salem.
 Naumkeag Steam Cotton Company, Salem.
 Naumkeag Trust Company, Salem. 1904, c. 374.
 Navin & Kelly Company, Boston.
 Nay, Taylor & Littlefield Co., Somerville.
 Neal Tablet Company, The, Boston.
 Neapolitan Ice Cream Company, Cambridge.
 Neapolitan Wine and Importing Company, Boston.
 Ned-Yah Mfg. Company, Holbrook.
 Needham Gas Company, Needham. 1914, c. 742.
 Needham Laundry Company, Needham.
 Needham Lumber Co., Needham.
 Needham Masonic Hall Association, Needham.
 Needham Tire Company, Needham.
 Needham Trust Company, Needham. 1904, c. 374.
 Neild Manufacturing Corporation, New Bedford.
 Nelson Blower & Furnace Company, Boston.
 Nemasket Automobile Co., Middleborough.
 Nemasket Worsted Mills, Middleborough.
 Nemock Specialty Company, The, Lowell.
 Neponset Color Company, Boston.
 Neponset Cooperative Stores, Inc., The, (East) Walpole.
 Neponset Reservoir Company, East Walpole. 1845, c. 48.
 Nesbitt School of Languages, Inc., The, Boston.
 Nevens-Wallace Train Control Company, Waltham.
 Never Shrink Company, Boston.
 Nevins Company, The, Boston.
 New Acme Plating Co., Worcester.
 New Arlington Co-operative Association, Lawrence.
 New Bedford Amusement Company, Boston.

- New Bedford and Agawam Finishing Company, Wareham.
- New Bedford and Onset Street Railway Company. Pub. Stat., c. 113.
- New Bedford Bobbin Company, New Bedford.
- New Bedford Clothing and Jewelry Company, New Bedford.
- New Bedford Coaster Company, New Bedford.
- New Bedford Cordage Company, New Bedford.
- New Bedford Cotton Mills Corporation, New Bedford.
- New Bedford Dry Goods Company, New Bedford.
- New Bedford Extractor Company, New Bedford.
- New Bedford Fish Company, Incorporated, New Bedford.
- New Bedford Foundry and Machine Company, New Bedford.
- New Bedford Gas and Edison Light Company, New Bedford. 1850, c. 144.
- New Bedford Ice Company, The, New Bedford.
- New Bedford Independent Athletic Association, Inc., New Bedford.
- New Bedford, Martha's Vineyard and Nantucket Steamboat Company, New Bedford.
- New Bedford Morris Plan Company, The, New Bedford.
- New Bedford Olympia Company, New Bedford.
- New Bedford Opera House Company, New Bedford.
- New Bedford Pressed Stone Company, Fairhaven.
- New Bedford Real Estate Association, New Bedford.
- New Bedford Rubber Company, New Bedford.
- New Bedford Safe Deposit and Trust Company, New Bedford. 1887, c. 42.
- New Bedford Sales Co., New Bedford.
- New Bedford Storage Warehouse Company, New Bedford.
- New Bedford Textile Co., New Bedford.
- New Bedford Tow Boat Corporation, New Bedford.
- New Bedford Valve Manufacturing Company, New Bedford.
- New Bedford Yarn Exchange, Inc., New Bedford.
- New Boston Lunch System Incorporated, Boston.
- New Boston Music Hall, Boston.
- New Can Company, The, Boston.
- New Canton Company, Boston.
- New Casino Motion Picture Company, The, Fall River.
- New Columbia Company, The, Boston.

New England Advertising Company, Boston.
 New England Agency, Incorporated, The, Boston.
 New England Amusement and Entertainment Co., The, Boston.
 New England Annealing & Tool Company, Boston.
 New England Appliance Company, Boston.
 New England Association, Chelsea.
 New England Audit Co., Springfield.
 New England Auto Bill Post, Inc., Boston.
 New England Auto Investment Co. Inc., Boston.
 New England Auto Service Stations Co., Boston.
 New England Autovacuum Refrigerating Company, Boston.
 New England Bakery Company, Boston.
 New England Bedding Company, Boston.
 New England Beverage Company, Boston.
 New England Biscuit Company, Worcester.
 New England Blacking Company, Inc., Boston.
 New England Bolt Co., Inc., Everett.
 New England Box Toe Company, Brockton.
 New England Brass Company, Taunton.
 New England Bureau of Tests, Incorporated, Boston.
 New England Cable Company, Lowell.
 New England-California Corporation, The, Boston.
 New England Car Advertising Company, Boston.
 New England Cloak and Suit Company, Boston.
 New England Clothing Company, The, Boston.
 New England Coal and Coke Company, Boston.
 New England Cold Storage and Warehouse Company, Pittsfield.
 New England Cold Storage Company, Boston.
 New England Commercial Photograph Co., Boston.
 New England Concrete Construction Company, Boston.
 New England Confectionery Company, Boston.
 New England Converting Company, Boston.
 New England Co-operative Motor Company, Wellesley.
 New England Co-operative Society, Boston.

- New England Cornice Company Incorporated, Boston.
- New England Corset Company Inc., Worcester.
- New England Cotton Yarn Company, New Bedford.
- New England Craftsman, Boston.
- New England Cranberry Sales Company, Middleborough.
- New England Despatch Company, Boston.
- New England Die Company, Brockton.
- New England Directory Company, Salem.
- New England Drawn Steel Company, Mansfield.
- New England Drug Company, Boston.
- New England Educational Association Incorporated, Boston.
- New England Egg and Poultry Company, Boston.
- New England Electrotype Co., Boston.
- New England Engine and Boat Association, Incorporated, Boston.
- New England Envelope Company, Worcester.
- New England Equitable Insurance Company, Boston. 1907, c. 576.
1908, c. 163.
- New England Express Company, The, Salem.
- New England Extract Co., Boston.
- New England Feed and Fuel Company, Boston.
- New England Felt Company, Framingham.
- New England Felt Roofing Works, Boston.
- New England Felt Rug Company, Boston.
- New England Fibre Blanket Company, Worcester.
- New England Film Distributors, Inc., Boston.
- New England Fireproof Construction Company, Boston.
- New England Fireproof Homes Company, Springfield.
- New England Flour Company, The, Boston.
- New England Foundation Company, Incorporated, Boston.
- New England Fruit Company, Boston.
- New England Fuel Company, Worcester.
- New England Fuel Oil Company of Massachusetts, Boston.
- New England Furniture Company, Taunton.
- New England Fuse Mfg. Co., Boston.
- New England Historical and Industrial Film Company, Boston.

- New England Hotel News and Ticket Company, Boston.
- New England Iron & Hardware Association, Boston.
- New England Iron Works Co., Boston.
- New England Karakule-Arabi Sheep, Fur and Live Stock Company, The, Boston.
- New England Kennel Bureau, Inc., The, North Reading.
- New England Kriterion Film Service, Inc., Boston.
- New England Lace and Braid Company, Saugus.
- New England Lamp Company, Malden.
- New England Library Bindery Company, The, Springfield.
- New England Live Stock Company, Lynn.
- New England Magazine Company, Boston.
- New England Manufacturing Company, Boston.
- New England Maple Syrup Company, Boston.
- New England Meat Market and Provision Company, Boston.
- New England Mercantile Co., Boston.
- New England Merchandise Company, Boston.
- New England Merchants Advertising Service Corporation, Boston.
- New England Merchants Protective Association, Incorporated, Boston.
- New England Metal Culvert Company, Palmer.
- New England Mica Company, Waltham.
- New England Millinery Company, Boston.
- New England Motion Picture Company Inc., Medford.
- New England Motors, Inc., Boston.
- New England Music Co., Boston.
- New England Newspaper Publishing Company, The, Boston.
- New England Nurseries Company, The, Bedford.
- New England Odd Fellow Publishing Co., Incorporated, Boston.
- New England Office Furniture Company, Boston.
- New England Oil Company, Somerville.
- New England Oil, Paint & Varnish Co., Everett.
- New England Optical Company, Boston.
- New England Overall Company, Boston.
- New England Paint Supply Company, Springfield.
- New England Panama Hat Company, Inc., Boston.

New England Patent Fire Escape Company, Boston.
 New England Paterson Co., Inc., Boston.
 New England Petroleum Company, Reading.
 New England Pharmacal Company, Worcester.
 New England Phosphate Company, Boston.
 New England Photoplay Company, Boston.
 New England Poultry Corporation, Reading.
 New England Powder Company, Pittsfield.
 New England Power Company, Boston. 1914, c. 742, § 166.
 New England Press, Inc., The, Stoughton.
 New England Pressed Steel Company, Boston.
 New England Printing Co., Inc., Boston.
 New England Profit Sharing Stamp Company, Boston.
 New England Publishing Company, The, Boston.
 New England Pulp Plaster Company, Springfield.
 New England Purity Paper Bottle Company, Northampton.
 New England Radiator Company, Boston.
 New England Railway Publishing Company, Boston.
 New England Raincoat House Incorporated, Boston.
 New England Realty Co. Inc., Boston.
 New England Reed Company, Boston.
 New England Refrigerating Company, Boston.
 New England Registry Bureau, Boston.
 New England Road Machinery Company, Boston.
 New England Roller Rink Co., Boston.
 New England Sand & Gravel Company, Peabody.
 New England Shoe Company, Boston.
 New England Smelting & Refining Co., Boston.
 New England Specialties Company, Boston.
 New England Steel & Machine Company, Boston.
 New England Steel Products Co., Cambridge.
 New England Steel Roofing Company, Worcester.
 New England Structural Company, Boston.
 New England Sugar Supply Company, Worcester.

- New England Tank & Tower Company, Everett.
 New England Telegraph Company, Boston. Pub. Stat., c. 106.
 New England Telephone and Telegraph Company, New York.
 New England Telephone and Telegraph Company of Massachusetts, The,
 Boston. Pub. Stat., c. 106.
 New England Theatres Company, Boston.
 New England Theatrical Booking Agency, Inc., Boston.
 New England Tire and Supply Company, Boston.
 New England Trading Company, Boston.
 New England Tray Company, Somerville.
 New England Trout Farm, Inc., Plymouth.
 New England Trust Company, The, Boston. 1869, c. 182.
 New England Valuation Company, Boston.
 New England Vending Co., Boston.
 New England Vitrola Talking Machine Company, Boston.
 New England Waste Company, Boston.
 New England Westinghouse Company, Chicopee.
 New England Women's Homestead Association, Boston.
 New Era Publishing Co., Boston.
 New Era Spinning Co., Boston.
 New Hampshire Amusement Company, Boston.
 New Hampshire Homes Company, Boston.
 New Haven Olympia Company, New Haven, Conn.
 New Haynes Hotel Company, Springfield.
 New Home Realty Company, Worcester.
 New Home Sewing Machine Company, The, Orange.
 New London Northern Railroad Company, New London, Conn. 1860,
 c. 38.
 New Marlboro Association, New Marlborough.
 New Mattakesett Creeks, Proprietors of the, Edgartown.
 New Method Laundry Company, Pittsfield.
 New Method Loan Company, The, Springfield.
 New Ocean House Annex Incorporated, Boston.
 New Park Hotel Company, Worcester.
 New Park Square, Incorporated, Westfield.

- New Process Twist Drill Company, Taunton.
 New Richwood Hotel Co., Boston.
 New Rockland Hotel Company, Boston.
 New South Street Garage Company, Pittsfield.
 New Sweden Publishing Company, Worcester.
 New System Wet Wash & Laundry Co., Waltham.
 New York and Boston Despatch Express Company, Boston.
 New York & New England Fuel Economizer Company, Salem.
 New York Bargain House, Inc., Boston.
 New York, Brockton and Boston Canal and Transportation Company.
 1906, c. 532.
 New York Building Wrecking Co., Inc., Boston.
 New York Credit Co., Fitchburg.
 New York Egg & Fruit Co., Boston.
 New York Gekco Company, The, Brockton.
 New York Mattress Company, Boston.
 New York, New England Company, The, Holyoke.
 New York, New Haven and Hartford Railroad Company, New York.
 1872, c. 171.
 New York Pickle Co., Worcester.
 New York Specialty Cloak and Suit Co., The, Boston.
 Newark Lunch Company, The, Boston.
 Newbury Auto Company, The, Boston.
 Newbury Shoe Company, The, Haverhill.
 Newbury Specialty Company, Boston.
 Newburyport Amusement Company, Newburyport.
 Newburyport Fish Cold Storage Company, Newburyport.
 Newburyport Garage Company, Newburyport.
 Newburyport Gas and Electric Company, Newburyport. 1850, c. 147.
 Newburyport Steam Laundry, Incorporated, Newburyport.
 Newell and Knowlton, Incorporated, Peabody.
 Newell and Snowling Construction Company, Uxbridge.
 Newell-Hudson Company, Melrose.
 Newell, Inc., Pittsfield.
 Newell-Neilson Produce and Trading Company, The, Boston.

- Newell-Putnam Manufacturing Company, Springfield.
- Newfoundland Corporation, Boston.
- Newmarket Manufacturing Company, Boston.
- Newport Fisheries, Ice & Cold Storage Company, Gloucester.
- Newport Transfer Express Company, Boston.
- News Investment Company, Boston.
- News Publishing Company, Incorporated, Newburyport.
- News Publishing Company of Framingham, Framingham.
- News Publishing Company of New Bedford, New Bedford.
- Newton and Barnfather Co. Inc., Pittsfield.
- Newton and Watertown Gas Light Company, Watertown. 1854, c. 44.
- Newton Associates Incorporated, Boston.
- Newton Box and Wood Heel Company, Haverhill.
- Newton Box Company, The, Haverhill. Name changed to Newton Box and Wood Heel Company.*
- Newton Center Garage, Inc., Newton.
- Newton Forge and Carriage Company, Newton.
- Newton Garage & Automobile Company, Newton.
- Newton Graphic Publishing Company, Newton.
- Newton Journal Publishing Company, Boston.
- Newton Lumber Co., Newton.
- Newton Natural Ice Company, Inc., Newton.
- Newton Paper Company, Holyoke.
- Newton Real Estate Association of Newton, Newton.
- Newton South Storage Company, Newton.
- Newton Transportation Company, Newton.
- Newton Trust Company, Newton. 1894, c. 152.
- Newtonville and Watertown Street Railway Company, Newton. Pub. Stat., c. 113.
- Newtowne Garage Company, Cambridge.
- Niagara Laundry Company, Boston.
- Nicholas M. Williams Company, Boston.
- Nicholas Young Company, Boston.
- Nichols and Company Incorporated, Lowell.
- Nichols & Stone Company, Gardner.

- Nichols Garage Inc., Newton.
- Nichols Shoe Company, Newburyport.
- Nickerson Company, Boston.
- Nickerson Dry Goods Company, The, Leominster.
- Nickerson the Haberdasher, Inc., Boston.
- Nickles Cranberry Company, Inc., The, Carlisle.
- Nico Manufacturing Co., Boston. Name changed to J. Nicholas Company.*
- Niels A. Dolleris & Son Company, Somerville.
- Nightingale & Childs Company, Boston.
- Niles Bement Pond Company of Massachusetts, Boston.
- Nils Bjork Company, Worcester.
- Nixon Ranch Co., Boston.
- No Ro Motor Works Inc., Boston.
- No-Scent Manufacturing Company, Somerville.
- No Slip Pulley Plating Company, Boston.
- Noble & Cooley Company, Granville.
- Noble Cigar Company, Westfield.
- Noble, Milne Co., Inc., Pittsfield.
- Nobscot Mountain Spring Company, Boston.
- Nockege Mills, Fitchburg.
- Non-Carbon Paper Company, Inc., The, Attleboro.
- Non Skid Company of America, Boston.
- Nonantum Coal Company, Newton.
- Nonantum Market Company, Newton.
- Nonnabo Chemical Company, Boston.
- Nonotuck Silk Company, Northampton.
- Nonquitt Spinning Company, New Bedford.
- Norcross Automobile Company, The, Worcester.
- Norcross Brothers Company, The, Worcester.
- * Norcross Brownstone Company, East Longmeadow.
- Norcross-Cameron Company, Springfield.
- Norcross-Reynolds Mausoleum & Construction Co., Worcester.
- Norfolk and Bristol Street Railway Company. 1900, c. 381.
- Norfolk Granite Company, Quincy.

- Norfolk Hardening Works, (Inc.), Boston.
- Norfolk Iron Company, Boston.
- Norfolk Lumber Company, Stoughton.
- Norfolk Oyster Company, Boston.
- Norfolk Realty Company, Randolph.
- Norfolk Varnish Co., Boston.
- Norfolk Woolen Company, Franklin.
- Norling & Bloom Company, Boston.
- Norman and Bennett, Incorporated, Boston.
- Norris Drug Co., Boston.
- Norristown Magnesia and Asbestos Company, Boston.
- North Adams Brick Company, North Adams.
- North Adams Gas Light Company, North Adams. 1864, c. 57.
- North Adams Industrial Company, North Adams.
- North Adams Machine Brush Company, North Adams.
- North Adams Manufacturing Company, Adams.
- North Adams Trust Company, North Adams. 1904, c. 374.
- North Adams Wholesale Co., North Adams.
- North American Fruit Co., The, Springfield.
- North American Real Estate Company, The, Boston.
- North American Securities Co., Boston.
- North American Wine and Spirit Journal, Incorporated, Boston.
- North Andover Co-operative Society, The, North Andover. ✓
- North Attleborough Chronicle Company, The, North Attleborough.
- North Attleborough Gas Light Company, North Attleborough. 1851, c. 133.
- North Billerica Company, Billerica.
- North Brookfield Railroad Company, North Brookfield. 1872, c. 53.
- North Cambridge Olympia Company, Boston.
- North Cambridge Theatre Company, Boston.
- North Carolina Mica Co., Boston.
- North Chelmsford Machine and Supply Company, Chelmsford.
- North Dighton Co-operative Association, Inc., Dighton. ✓
- North Dighton Co-operative Stove Company, Taunton. ✓
- North End Amusement Company, New Bedford.

- North End Garage Company, Boston.
- North End Street Railway Company, Worcester. Pub. Stat., c. 113.
- North Main Market Company, Worcester.
- North Milford Transportation Co., Milford.
- North Pacific Public Service Company, Worcester.
- North Pharmacy, Inc., North Attleborough.
- North Sedgwick Canning Co., The, Melrose.
- North Shore Amusement Company, Revere.
- North Shore Breeze Company, Manchester.
- North Shore Creamery Company, Beverly.
- North Shore Dairy Association, Gloucester.
- North Shore Express Company, Lynn.
- North Shore Ferneries Company, Beverly.
- North Shore Hotel Company, Boston.
- North Shore Ice Delivery Company, The, Lynn.
- North Shore News Company, Lynn.
- North Shore Steamboat Company, Salem.
- North Shore Waste Paper Company, Salem.
- North Somerville Coal Company, Somerville and Medford.
- North Star Printing Company, Fitchburg.
- North Station Haberdasher, Inc., Boston.
- North St. Beef Co., Ltd., Boston.
- North Street Realty Company, Pittsfield.
- North Truro Cold Storage Co., Truro.
- North-Union Realty Company, Pittsfield.
- North Weymouth Associates Inc., The, Weymouth.
- Northampton Brick Company, Northampton.
- Northampton Cutlery Company, Northampton.
- Northampton Drug Company, Boston.
- Northampton Electric Lighting Company, Northampton. Pub. Stat., c. 106.
- Northampton Empire Laundry Company, Northampton.
- Northampton Garage Company, Northampton.
- Northampton Gas Light Company, Northampton. 1853, c. 59.
- Northampton Hosiery Company, Northampton.

- Northampton Produce Company, Northampton.
- Northampton Silk Company, The, Northampton.
- Northampton Street Railway Company, Northampton. 1865, c. 128.
- Northeastern Company, The, Boston.
- Northeastern Fisheries Co. Inc., Boston.
- Northeastern Sales Company, Boston.
- Northern Avenue Stores and Dock Corporation, Boston.
- Northern Box Company, The, Everett.
- Northern Brass Company, Northbridge (Whitinsville).
- Northern Construction Company, Boston.
- Northern Industrial Chemical Company, Boston.
- Northern Kansas Electric Company, Boston. Name changed to Northern Kansas Light and Power Company.*
- Northern Kansas Light and Power Company, Boston.
- Northern Massachusetts Street Railway Company. Pub. Stat., c. 113.
- Northern Sales Company, Boston.
- Northern Specialty Company, Boston.
- Northern Waste Company, Lawrence.
- Northfield Co-operative Creamery Association, Northfield. ✓
- Northfield Hotel Company, Northfield.
- Northfield Water Company, Northfield. 1898, c. 385.
- Northlando Supply Company, Boston.
- Northwestern Leather Company, Boston.
- Northwestern Syndicate Inc., Boston.
- Norton and Taunton Street Railway Company, The. Pub. Stat., c. 113.
- Norton Company, Worcester.
- Norton Electric Light and Power Company, Norton. Rev. Laws, c. 110.
- Norton Grinding Company, Worcester.
- Norton Power & Electric Company, Norton. 1914, c. 742.
- Norton Water Company, Boston. 1910, c. 466.
- Norton Water Motor Company, Boston.
- Norumbega Launch Company, The, Newton.
- Norumbega Park Company, Newton.
- Norwell Water Company, Norwell. 1914, c. 488.

- Norwich and Worcester Railroad Company, Norwich, Conn. 1836, c. 204.
- Norwood, Canton and Sharon Street Railway Company, The. Pub. Stat., c. 113.
- Norwood Engineering Co., Northampton.
- Norwood Gas Company, Norwood. Rev. Laws, c. 110.
- Norwood Housing Association, Inc., Boston.
- Norwood Ice Company, Northampton.
- Norwood Lithuanian Grocery and Provision Store, Incorporated, The, Norwood.
- Norwood Plumbing & Heating Company, Boston.
- Norwood Press Company, Norwood.
- Norwood Scott Company, Somerville.
- Norwood Theatre Company, Norwood.
- Noshake Grate and Heating Company, The, Lowell.
- Notilt Manufacturing Company, Boston.
- Nouvelle Lumber Company, Boston.
- Nouvelle Mode Co., Boston.
- "Novak" Acetylene Apparatus Mfg. Co., Cambridge.
- Novelty Selling Co., The, Boston.
- Novelty Shop Incorporated, The, Worcester.
- Novelty Silk Shop, Incorporated, Boston.
- Novelty Thread Mills, Inc., New Bedford.
- Novelty Weaving Company, Westborough.
- Novitas Sales Company, Boston.
- Noyes Bros. Inc., Boston.
- Noyes-Buick Company, The, Boston.
- Noyes Manufacturing Company, Taunton.
- Noyes Paper Company, The, Haverhill.
- Noyes-Randall Company, Fall River.
- Nueces Valley Irrigation Company, Somerville.
- Nur-Pon Company, Boston.
- Nurses' Club and Registry, Greenfield.
- Nutile-Shapiro Company, Salem.
- Nutter & Barnes Company, Boston.
- Nutter Heel Co., Boston.

Nutting-Pillman Amusement Company, The, Waltham.
 Nyanza Mills, Boston.
 Nye & Company, Inc., Boston.
 O. A. Kelley Company, Worcester.
 O. & J. Machine Company, The, Worcester.
 O. B. Parks Co., The, Westfield.
 O. B. Wetherell and Son Company, The, Fall River.
 O. C. White Company, The, Worcester.
 O. D. Baker Company, Boston.
 O. D. C. Company, Boston.
 O. G. Poor Lumber Company, Swampscott.
 O. H. Dickinson Seed Company, Springfield.
 O. H. Stevens Manufacturing Company, Marlborough.
 O. K. Purifier Co., Boston.
 O. L. Lorentzen Company, Boston.
 O. L. Story Scenic Company, Boston.
 O. S. Cook & Sons Company, Fitchburg.
 O. S. Lynde Co., Boston.
 O. S. Walker Company, Worcester.
 O. W. Lord Company, Everett.
 Oak Bluffs Land and Wharf Company, Edgartown.
 Oak Bluffs Street Railway Company. 1901, c. 68.
 Oak Street Garage Incorporated, Lawrence.
 Oakes and Dow Company (Incorporated), The, Boston.
 Oakes Knitting Mills Co., Boston.
 Oakland Mills, Taunton.
 Oakland Motor Company of New England, Boston.
 Oaklandvale Farm, Incorporated, Boston.
 Oakmount Land Co., Boston.
 O'Bannon Corporation, Boston.
 O'Brien Drug Company, Boston.
 Ocean Fish Company, Boston.
 Ocean Fish Corporation, Boston.
 Ocean Pier Amusement Company, Lynn.

- Ocean Pier Company, Boston.
- Ocean Telegraph Company, Boston. 1869, c. 129.
- Ocean Terminal Railroad Company, Boston. 1874, c. 372.
- Ocean Terminal Railroad Dock and Elevator Company, Boston. 1881, c. 239.
- Oceanside Company, The, Gloucester.
- Odd Fellows Associates, Inc., Taunton.
- Odd Fellows Building Association, Millbury.
- Office Appliance Co., The, Boston.
- Office, Bank & Library Company, Boston.
- Office Specialties De Luxe, Incorporated, Worcester.
- Office Specialty Company, Boston.
- Oglesby Motor Car Company, New Bedford.
- O'Gorman, Wade & Powers Co., Boston.
- O'Hara Waltham Dial Company, Waltham.
- Ohio Leather Corporation, The, Boston.
- Oil Statistical Society, Inc., Boston.
- Oksas Express Co., Brockton.
- Old Colony Bowling Company, Inc., Boston.
- Old Colony Broken Stone and Concrete Company, Quincy.
- Old Colony Chemical Company, Boston.
- Old Colony Construction Company, Boston.
- Old Colony Cotton Company, Boston.
- Old Colony Cranberry Corporation, Yarmouth.
- Old Colony Cut Glass Works, Inc., Fall River.
- Old Colony Express Company, Inc., Boston.
- Old Colony Foundry Co., East Bridgewater.
- Old Colony Garage, Inc., Boston.
- Old Colony Gas Company, Haverhill. Rev. Laws, c. 110.
- Old Colony Insurance Company, Boston. Rev. Laws, c. 118.
- Old Colony Investment Company, Boston.
- Old Colony Machine Company, The, New Bedford.
- Old Colony Manufacturing Corporation, Taunton.
- Old Colony Nurseries Incorporated, Plymouth.
- Old Colony Piano Company, Taunton.

- Old Colony Press, Boston.
- Old Colony Products Company, Boston.
- Old Colony Railroad Company, Boston. Chartered 1862.
- Old Colony Realty Associates, Inc., Boston.
- Old Colony Rubber Company, Boston.
- Old Colony Securities Company, Boston.
- Old Colony Tailoring Company, Boston.
- Old Colony Theatre, Inc., Plymouth.
- Old Colony Trust Company, Boston. 1890, c. 288.
- Old Colony Wharf Company, Boston.
- Old Corner Book Store Inc., The, Boston.
- Old Corner Drug Store Inc., Gloucester.
- Old Island Silver Black Fox Co., Lynn.
- Old Natick Inn, Incorporated, Boston.
- Old South Diamond & Optical Company, Inc., Boston.
- Old South Theatre, Inc., Boston.
- Old South Trust Company of Boston, The, Boston. 1904, c. 374.
- Oldham & Ranahan Company, Southbridge.
- Oldsmobile Company of New England, Boston.
- Oldsmobile Company of Worcester, Worcester.
- Oleic Company, Inc., The, Salem.
- Oliver Ames & Sons Corporation, Easton.
- Oliver and Howland Company, The, Springfield.
- Oliver Ditson Company, Boston.
- Oliver E. Hawes Company, Melrose.
- Oliver Garment Company, Inc., Boston.
- Oliver Whyte Company, Boston.
- Olmstead-Quaboag Corset Company, West Brookfield.
- Olney Woolen Mills, Leicester.
- Olympia Drug Company, Gloucester.
- Olympia Hotel Co., Boston.
- Olympia Theatres, Inc., Boston.
- Olympic Park Company, Boston.
- Olympic Theatre Co., Boston. (1915.)

Olympic Theatre Company, Boston. (1910.)
 Omido Chemical Company, Amherst.
 Omiros Cigarette Company Incorporated, Lowell.
 Oneida Knitting Company, Inc., Boston.
 O'Neil-Eastman Co. Inc., Springfield.
 Only Loan Company, The, Boston.
 Onlysafte Electric Manufacturing Company, Boston.
 Onota Chemical Company, The, Pittsfield.
 Onset Bay Grove Association, Wareham.
 Onset Water Company, Wareham. 1892, c. 334.
 Oppenheim's Branch Company, Boston.
 Optical Lens Company, Southbridge.
 Optical Specialties Company, Boston.
 ✓ Orange Bay Company, Boston.
 Orange Co-operative Coal Company, Orange.
 Orange Hardware Company, Orange.
 Orange Heights Grove Company, Boston.
 Orcutt Automatic Train Control Company, Boston.
 Oregon Galena Mines Company, Brockton.
 Orent & Co., Incorporated, Boston.
 Orent Payson Co., Boston.
 Orient Importing Co., Ltd., Fall River.
 Orient Spray Company, Boston.
 Oriental Bed Company of Boston, Boston.
 Oriental Garment Company, Boston.
 Orona Manufacturing Company, Boston.
 O'Rourke Perfect Arch Support Inc., The, Salem.
 Orpheum Amusement Company, New Bedford.
 Orpheum Theatre Company of Malden, Malden.
 Orpheum Theatre, Inc., Haverhill.
 Orr Hardware Company, Newton.
 Orswell Electric Company, Boston.
 Orswell Mills, Fitchburg.
 Osborn Mills, Fall River.

Osborne Office Furniture Company, Boston.
 Oscar G. Thomas Company, Taunton.
 Oscar T. Gove Company, Incorporated, Haverhill.
 Osgood Bradley Car Company, Worcester.
 Osgood Chemical Company, Salem.
 Osterville Ice Company, The, Barnstable.
 O'Sullivan Brothers Company, Lowell.
 O'Sullivan Specialties Company, The, Lowell.
 Otis Allen & Son Company, Lowell.
 Otis Brothers Company, Watertown.
 Otis Company, Ware.
 Otis F. Putnam Company, Danvers.
 Otter River Board Co., The, Templeton.
 Otter River Yarn Company, Chelsea.
 Otto J. Piehler, Inc., Boston.
 Oulford Company, The, Boston.
 Oulton Motor & Manufacturing Company, Boston.
 Outing Shoe Company, Boston.
 Outlet Fruit Company, The, Lowell.
 Outlook Mfg. Company, The, Worcester.
 Outlook Real Estate Corporation, The, Waltham.
 Overland Interstate Express Company of Clinton, The, Clinton.
 Overland-Winton Sales Company, Worcester.
 Oversea Trading Company, Boston.
 Owen Bearnse & Son Company, Boston.
 Owen F. Farley, Jr. Company, Boston.
 Owl Supply Company, Boston.
 Oxford Chemical Company, Boston.
 Oxford Fibre Company, Boston.
 Oxford Garage Company, Lynn.
 Oxford Grain Company, Worcester.
 Oxford Manufacturing Co., Inc., The, Boston.
 Oxford Print, Boston.
 Oxford Realty Company, Lynn.

- Oxford Water Company, Oxford. 1904, c. 193.
- Oxidite Manufacturing Company, Arlington.
- Ozozo Company, Inc., The, Boston.
- P & B Engraving Company, Holyoke.
- P. & J. Besse Company, Boston.
- P. & L. Automatic Laundry Valve Co., The, Salem.
- P & Q Shop of Lawrence, Mass. Inc., The, Lawrence.
- P. B. Magrane Store Inc., The, Lynn.
- P. B. Sanford Company, The, Boston.
- P. Corcoran & Sons, Incorporated, Boston.
- P. Creedon Company, Boston.
- P. Crown Company, Brockton.
- P. Dempsey Co., The, Boston.
- P. Derby and Company, Incorporated, Gardner.
- P. F. Bonney's Sons, Boston.
- P. F. McLaughlin Company, Boston.
- P. F. Shea Company, Springfield.
- P. F. Shea Incorporated, Springfield.
- P. F. Sullivan Co., Springfield.
- P. G. K. Company Limited, Boston.
- P. H. Carpenter Company, The, Southbridge.
- P. H. Prior Company, Boston.
- P. Holdensen Company, Boston.
- P. I. Perkins Company, Boston.
- P. J. Boland Company, North Adams.
- P. J. Donaghey, Inc., Boston.
- P. J. Harney Shoe Company, Lynn.
- P. J. Kennedy & Company, Inc., Holyoke.
- P. J. McCormick Co., Cambridge.
- P. J. McCoy & Co., Inc., Boston.
- P. J. McElroy Co., Cambridge.
- P. J. Murray and Company, Incorporated, Holyoke.
- P. J. O'Brien, Inc., Springfield.
- P. J. Reid Corp., Needham.

- P. J. Smith Co., Salem.
 P. J. Sullivan Company, Boston.
 P. M. Leavitt Company, Boston.
 P. P. Caproni and Brother, Incorporated, Boston.
 P. P. Emory Manufacturing Company, Springfield.
 P. P. P. Company, Lowell.
 P. Pastene & Company, Incorporated, Boston.
 P Q Lumber Company, The, Boston.
 P. R. Glass Company, Boston.
 P. R. Ziegler Company, Boston.
 P. Rielly & Son Leather Company, Boston.
 P. S. Huckins Company, Boston.
 P. Sousa & Co. Inc., Lowell.
P. W. Mynor Company, Springfield. Name changed to Mill River Motor Co.
 Pabulum Company, The, Boston.
 Pace Agency for Placements Inc., Boston.
 Pach Bros. Inc., Cambridge.
 Pacific Auto Company, Boston.
 Pacific Coast Lumber Company, Boston.
 Pacific Fisheries Inc., Boston.
 Pacific Mills, Lawrence.
 Pacific Specialty Company, Boston.
 Package Confectionery Company, Boston.
 Package Machinery Company, Boston.
 Packard Auto Renting Company, Boston.
 Packard Bros., Inc., Boston.
 Packard Carton Company, Brockton.
 Packard Grocery & Coal Co., Abington.
 Packwood-Northwood Glass Co., Sandwich.
 Paddon Renting Company, Boston.
 Padichah Cigarette Co., Boston.
 Page and Bailey, Incorporated, Boston.
 Page and Shaw, Incorporated, Cambridge.
 Page Company, The, Boston.

Page Machine Company, Inc., Haverhill.
 Page Manufacturing Company, New Bedford.
 Page Motor Company of Worcester, Worcester.
 Page Paper Box Company, Chicopee.
 Page Richards Company, The, Boston.
 Page-Storms Drop Forge Company, Chicopee.
 Page Taxi-cab Co., Haverhill.
 Paige Detroit Co. of New England, Boston.
 Paige Motor Company of Boston, Boston.
 Paine Furniture Company, Boston.
 Paine-Krogman Co., The, Boston.
 Pairpoint Corporation, The, New Bedford.
 Paleface Shooting Grounds Corporation, Boston.
 Palmer & Parker Company, Boston.
 Palmer Company, The, Boston.
 Palmer Drug Company, Palmer.
 Palmer Hunter Lumber Company, Boston.
 Palmer, McElwain & Cole, Inc., Boston.
 Palmer Water Company, Palmer. 1883, c. 171.
 Palo Seco Fruit Company, Boston.
 Pamott Mines Company, The, Boston.
 Pan American Drug and Chemical Company, Boston.
 Pan-American Match Company of Massachusetts, Worcester.
 Pan American Securities Corporation, Boston.
 Panther Rubber Manufacturing Company, Stoughton.
 Pantooset Grill and Hotel Company, Boston.
 Paper House of New England, The, Springfield.
 Paper Products, Incorporated, Boston.
 Paragon Paint and Varnish Company, Boston.
 Paramount Amusement Company, Boston.
 Paramount Flour, Mill & Grain Co., Inc., Boston.
 Paramount Pictures Corporation of New England, Boston.
 Pardee & Young Company, Fall River.
 Paresky & Co., Inc., Boston.

- Parfitt Furniture Co., Holyoke.
- Paris Store Company, The, Lawrence.
- Paris Store Company of Fitchburg, Fitchburg.
- Parisian Dry Cleansing Company, The, Lynn.
- Park Amusement Company Inc. of Springfield, Springfield.
- Park and Pollard Company, The, Boston.
- Park Avenue and 55th Street Corporation, Worcester.
- Park Avenue & 54th Street Corporation, Worcester.
- Park Bootery Incorporated, Worcester.
- Park Building Company, Worcester.
- Park Garage Company, Somerville.
- Park L. Davis Company, Boston.
- Park Square Employment Bureau, Inc., Boston.
- Park Square Realty Company, Pittsfield.
- Park Theatre Company, Spencer.
- Park Theatre Company of Boston, Boston.
- Park Trust Company, Worcester. 1904, c. 374.
- Parker and Lane Company, Winchester.
- Parker & Page Company, Boston.
- Parker Brothers Iron Company, Boston.
- Parker Bryant Company, Incorporated, Brookline.
- Parker Company, Incorporated, The, Haverhill.
- Parker Drug Company, Andover.
- Parker Hill Clinic, Inc., Boston.
- Parker House Corporation, New Bedford.
- Parker Machine Company, Boston.
- Parker Mills, Fall River.
- Parker Shoe Company, Marblehead.
- Parker Supply Mfg. Co., Boston. Name changed to Wax Brush Co.*
- Parker Transmission and Appliance Company, Springfield.
- Parker Wire Goods Company, Worcester.
- Parker-Wood Manufacturing Company, Boston.
- Parkhill Manufacturing Company, Fitchburg.
- Parkhurst Marine Railway Company, Gloucester.

- Parks-Osgood Company, Malden.
 Parks Sausage & Provision Co., Boston.
 Parmelee & Company Incorporated, Boston.
 Parmenter Manufacturing Company, Boston.
 Parsons Machinery Company, Marlborough.
 Parsons Manufacturing Company, Boston.
 Parsons Paper Company, Holyoke.
 Partridge Paint Co., Worcester.
 Passaic Cotton Mills, Boston.
 Pathe Shop of New Haven Inc., Boston.
 Pathéscope Company of New England, Boston.
 Paton Manufacturing Company, Leominster.
 Patrick F. Shea & Co., Inc., Fitchburg.
 Patriot Publishing Company, Springfield.
 Patten Bros. Incorporated, Fall River.
 Patterson Auto Company, Conway.
 Pattinson Manufacturing Company, Boston.
 Paul Revere Pottery, Inc., Boston.
 Paul Revere Silver Company, Boston.
 Paul Revere Trust Company, Boston. 1904, c. 374.
 Paul Stucklen Company, Boston.
*Paul Whitin Manufacturing Company, Northbridge. (1870.) Name
 changed to Rockdale Company.*
 Paul Whitin Manufacturing Company, Northbridge. (1916.)
 Paul Wood Company, Somerville.
 Paulcrow Inventions, Inc., The, Boston.
 Pavilion Billiard Hall, Inc., Cambridge.
 Pawtucket Amusement Co., Boston.
 Paye and Baker Manufacturing Company, North Attleborough.
 Peabody Leather Company, Peabody.
 Peabody Manufacturing Company, Newburyport.
 Peabody Maritime Company, Boston.
 Peabody Press Company, Peabody.
 Peabody, Salem & Danvers Interstate Express Company, Peabody.
 Peabody Shoe Company, Peabody.

- Peabody Square Garage Company, Boston.
- Peabody-Woburn Machine Company, Peabody.
- Peach Pipe Company, Boston.
- Péan Medical Company, Worcester.
- Pearce-Springfield Company, The, Agawam.
- Pearl Street Association, The, Worcester.
- Pearse Leather Corporation, Peabody.
- Pearson & Marsh Incorporated, Boston.
- Pearson Engineering Company, Boston.
- Pease Floral Co. Inc., The, Clinton.
- Peat Products Company, Boston.
- Peavy Brothers Company, Boston.
- Peck-Leach Furniture Company, Taunton.
- Pecks Rocks Spring Water Ice Company, Boston.
- Peerless Amusement Company, Abington.
- Peerless Bowling Parlor (Inc.), Framingham.
- Peerless Electric Company, Worcester.
- Peerless Handcuff Company, Springfield.
- Peerless Machinery Company, The, Boston.
- Peerless Manufacturing Company, Boston.
- Peerless Oil Cloth Company, Taunton.
- Peerless Sealing Machine Company, Holliston.
- Peerless Specialty Company, Lynn.
- Peerless Welding and Manufacturing Co., Boston.
- Peirce and Barton Co., Inc., Boston.
- Peirson Hardware Company, Pittsfield.
- Pekowsky Shoe Novelty Co., The, Haverhill. Name changed to International Shoe Novelty Company.*
- Pellervo Co-operative Association, Quincy. ✓
- Pellissier Engineering Company, The, Springfield.
- Pels Company, The, Brockton.
- Pelton Piano Company, Boston.
- Pemberton Company, Lawrence.
- Pemberton Operating Company, Boston.
- Pemberton Realty Company, Boston.

Pembroke Arms Inn Company, The, Pembroke.
 Pendulum Tailoring Company, The, Boston.
 Peninsula Family Laundry, Incorporated, Boston.
 Penn Metal Company, Boston.
 Pennell, Gibbs and Quiring Company, Boston.
 Pennsylvania Oil Company, Boston.
 Pennsylvania Refiners Association, Incorporated, Boston.
 Pennsylvania Textile Company, Boston.
 Pennsylvania Tile & Construction Company, Boston.
 Pentucket Ice Co., Georgetown.
 Peoples Cash Stamp Company, Boston.
 People's Cloak & Suit Co., Boston.
 Peoples Clothing Store of Wakefield, Inc., Wakefield.
 Peoples Clothing Supply Company, The, Springfield.
 People's Department Store Inc., The, Cambridge.
 People's Drug Store, Inc., The, Springfield.
 Peoples Express, Inc., Newburyport.
 Peoples Furniture Company of Framingham, Framingham.
 People's House Furnishing Co., The, Haverhill.
 Peoples Ice Company, The, Andover.
 Peoples Ice Company of Marlborough, The, Marlborough.
 Peoples Loan Association, Worcester.
 Peoples Public Market Co., Boston.
 People's Real Estate and Investment Company, Lynn.
 Peoples Silver Fox and Fur Company, The, Pittsfield.
 People's Stores Company of Springfield, Springfield.
 Peoples Theatre Inc., Boston.
 Pepperell Card and Paper Company, The, Pepperell.
 Pepperell Shoe Company, Pepperell.
 Pepperell Spring Water Company, Pepperell.
 Pequa Press Inc., The, Stoughton.
 Pequot Shirt Company, Boston.
 Percy C. Guy Audit Company, Fall River.
 Percy Ford Company, Boston.

Perfect Tailoring Company, The, Boston.
 Perfection Grate & Supply Company, The, Springfield.
 Perfection Jar Opener Company, Boston.
 Perfection Laundry Corporation, New Bedford.
 Perfection Manufacturing Company, Worcester.
 Perini Construction Company, Framingham.
 Perkins & Rollins Co., Brockton.
 Perkins Appliance Company, Springfield.
 Perkins Lace Company, Boston.
 Perkins Stephenson Company, Malden.
 Perkins Tractor Company, Boston.
 Perkins Wood Working Company, Boston.
 Perley R. Eaton Lumber Company, The, Fitchburg.
 Perlmuter Brothers Company, Inc., Boston.
 Pero Foundry Company, Worcester.
 Perry & Ayers (Incorporated), Boston.
 Perry Auto Company, Taunton.
 Perry, Buxton, Doane Company, The, Boston.
 Perry, Malcolm Co., Haverhill.
 Perry Mason Company, Boston.
 Perry Yarn Mills, Webster.
 Persian Rug Loft Incorporated, Boston.
 Persons-Arter Machine Company, The, Worcester.
 Persons Manufacturing Company, The, Worcester.
 Pessewamett Corporation, Stow.
 Peter Cooper's Glue Factory of Massachusetts, Boston.
 Peter F. Connolly Co., Boston.
 Peter Forg Manufacturing Company, The, Somerville.
 Peter Gray & Sons Incorporated, Boston.
 Peter Wood Dyeing Company, The, Worcester.
 Peters Manufacturing Company, Boston.
 Petersham Farmers' Cooperative Exchange, Petersham. ✓
 Petri and Jones Company, Incorporated, Boston.
 Pevey Foundry Company, Inc., Lowell.

Pfeiffer Manufacturing Company, Bedford.
 Pfister & Vogel Company, Boston.
 Pharmacie Francaise, Incorporated, Lawrence.
 Phelps & Bradley Company, Boston.
 Phelps Bros. Co., Boston.
 Phelps Paper Company, Holyoke.
 Phelps Publishing Company, Holyoke.
 Phenix Plate Company, The, Worcester.
 Philadelphia Ice Cream Company, Inc., Boston.
 Philbrook's Motor Car Company, Springfield.
 Philip Goldstein Company, Boston.
 Philip Slater Company, Boston.
 Phillips and Hodgdon Incorporated, Chelsea.
 Phillips Home Bakery, Inc., Malden.
 Phillips Manufacturing Company, Boston.
 Phillips Music Company, Boston.
 Philpot Contracting Company, Melrose.
 Phipps, Werson Company, Boston.
 Phœnix Coffee Mills, Boston.
 Phœnix Hall Association, Fairhaven.
 Phoenix Lunch Company, Springfield.
 Phonograph Company of New England, Boston.
 Photo Art Company, The, Boston.
 Photo Tile Company, Gloucester.
 Phototone Company, Boston.
 Physicians' Protective Association, (Inc.), Boston.
 Piast Publishing Company, Chicopee.
 Picardie Woven Fabrics Company, Boston.
 Pico Cranberry Company, Boston.
 Picture Shop Inc., The, Boston.
 Piedmont Company, The, Boston.
 Pier Fish Company Inc., Boston.
 Pierce & Barnes Co., Boston.
 Pierce & Chesworth, Inc., Gardner.

Pierce Arrow Trucking Company, Fall River.
 Pierce, Billings Co., Boston.
 Pierce Brothers Limited, New Bedford.
 Pierce Chemical Products Co., Boston.
 Pierce Furniture Company, Leominster.
 Pierce-Hammond Automatic Sprinkler and Heating Company, New Bedford.
 Pierce Hardware Company, The, Taunton.
 Pierce Labeling Machine Company, Worcester.
 Pierce Manufacturing Corporation, New Bedford.
 Pierson Pharmacy Company, The, Leominster.
 Pigeon Cove Co-operative Association, The, Rockport.
 Pigeon Hill Company, Rockport.
 Pilgrim Fathers Hall Association, Lawrence.
 Pilgrim Fruit Co., The, Melrose.
 Pilgrim Laundry Company, Boston.
 Pilgrim Mills, Fall River.
 Pilgrim Mortgage and Realty Company, Boston.
 Pilgrim Shoe & Rubber Company, Boston.
 Pilgrim Sightseeing Co., Inc., Boston.
 Pilgrim Theater Company, Boston.
 Piller-Edwards Company, Boston.
 Pillman Silver Black Fox Fur Farms, Inc., The, Lowell.
 Pine Grove Floral Corporation, Lynn.
 Pine Grové Poultry Farm Market Incorporated, Worcester.
 Pine Lodge Farm Co., Wayland.
 Pineapple Products Company, The, Boston.
 "Pinecrest" Company, The, Easthampton.
 Pinewood Rest, Incorporated, Arlington.
 Pinkerton Construction Company of Massachusetts, Webster.
 Pinkham & Smith Company, Boston.
 Pinkham Press, Boston.
 Pioneer Realty Company Incorporated, The, Medford.
 Pitchfork Land and Cattle Corporation, Boston.
 Pitman & Brown Co., Salem.

Pitt Soap Company, Salem.

Pittsburgh Oil Company, Boston.

Pittsburg Water Heater Company of Massachusetts, Boston.

Pittsfield and North Adams Railroad Corporation, Boston. 1842, c. 69.
1869, c. 407.

Pittsfield Auto Garage Company, Pittsfield.

Pittsfield Coal Gas Company, Pittsfield. 1853, c. 21.

Pittsfield Co-operative Coal Company, Pittsfield.

Pittsfield Cornice Company, Pittsfield.

Pittsfield Electric Company, Pittsfield. Pub. Stat., c. 106.

Pittsfield Journal Company, Pittsfield.

Pittsfield Lime & Stone Company, Pittsfield.

Pittsfield Lime Company, Richmond.

Pittsfield Mineral Water Company, Incorporated, The, Pittsfield.

Pittsfield Publishing Company, Pittsfield.

Pittsfield Realty Trust, Incorporated, Pittsfield.

Pittsfield Spark Coil Company, Dalton.

Pittsfield Theater Company, Pittsfield.

Pittsford Electric Light and Power Company, The, Lawrence. Rev. Laws,
c. 110.

Pittsford Power Company, Boston.

Place Brothers, Incorporated, Boston.

Place Garage Company, The, Fall River.

Plakias Lunch Company Inc., Boston.

Planet Company, The, Westfield.

Plant Line Company, The, Boston.

Players Hall Company, Newton.

Playground Apparatus Manufacturing Company, Templeton.

Plaza Amusement Company, Boston.

Pleasant Street Pharmacy, Inc., Brockton.

Plimpton Press, Norwood.

Plumas Eureka Corporation, Boston.

Plumbing Service Company, The, Boston.

Plummer & Jennings Grain Co., New Bedford.

Plunger Elevator Company, Worcester.

Plymouth and Boston Express Company, The, Plymouth.
 Plymouth and Sandwich Street Railway Company. 1898, c. 309.
 Plymouth Auto Company, Plymouth.
 Plymouth Baking Company, Plymouth.
 Plymouth Co-operative Association, Plymouth.
 Plymouth Cordage Company, Plymouth.
 Plymouth County Coal Company Incorporated, Brockton.
 Plymouth County Trust Company, Brockton. 1892, c. 398.
 Plymouth Daily Journal Publishing Company, Plymouth.
 Plymouth Electric Light Company, Plymouth. Pub. Stat., c. 106.
 Plymouth Foundry Company, Plymouth.
 Plymouth Garage & Machine Shop Co., Plymouth.
 Plymouth Gas Light Company, Plymouth. 1853, c. 128.
 Plymouth Hardware Co., Plymouth.
 Plymouth Hospital and Train Nurse School, Boston.
 Plymouth Lime Company, Barre.
 Plymouth Manufacturing Company, The, Brockton.
 Plymouth Mills, Plymouth.
 Plymouth Public Market, Inc., Plymouth.
 Plymouth Quarries Incorporated, Boston.
 Plymouth Rock Candy Co., Abington.
 Plymouth Rock Gelatine Co., Boston.
 Plymouth Rubber Company, Canton.
 Plymouth Seam Face Granite Company, Boston.
 Plymouth Theatrical Company, Boston.
 Plympton Manufacturing Company, Boston.
 Pneumatic Cushion Inner Tube Company, Boston.
 Pneumatic Cushion Sole Shoe Company, Boston.
 Pneuvac Company, Boston.
 Pocasset Garage and Machine Company, Fall River.
 Pocasset Manufacturing Company, The, Fall River.
 Pocock and Wolfram Company, Boston.
 Point Breeze Company, Webster.
 Point Shirley Street Railway Company, Winthrop. 1906, c. 463.

Polack Tyre & Rubber Company of Massachusetts, Boston.

Poland Leather Company, Boston.

Polish and Russian Co-operative Grocery Company, The, Gardner.

Polish Christian Industrial Association, Northampton.

Polish Co-operative Association, Boston.

Polish Co-operative Association, Cambridge, Mass. Inc., Cambridge.

Polish Co-operative Association of Brighton, The, Boston.

Polish Co-operative Association of Easthampton, Easthampton.

Polish CO-Operative Association of New Bedford, The, New Bedford.

Polish Co-operative Association of Three Rivers, Palmer.

Polish Cooperative Bakery Association, Adams.

Polish Co-operative Bakery Co., The, Gardner.

Polish Industrial Association, Boston.

Polish-National Co-operative Store Association, The, New Bedford.

Polish Union, Incorporated, Boston.

Pollyanna-Glad Company, Boston.

Pomeroy Company, Boston.

Pomona Farms Company, Franklin.

Ponadel Investment Association, Incorporated, Chelsea.

Ponikin Mills, Fitchburg.

Pontoosuc Woolen Manufacturing Company, Pittsfield.

Poole Dry Goods Company, Springfield.

Poole Electrical Supply Company, Boston.

Poole Printing Company, Boston.

Poole Silver Company, Taunton.

Pope & Cottle Co., Chelsea.

Pope-Hartford Company of Boston, Boston.

Pope Lumber Co., Boston.

Pope Rand Company, Brockton.

Pope-Sisson Lumber Co., Fall River.

Popponesset Oyster Company, Boston.

Port Norris Fruit Co., Boston.

Port Tampa Phosphate Company, Boston.

Portage Rubber Company, The, Boston.

- Porter & Rogers Co., Newburyport.
- Porter Brothers & Collins, Inc., Framingham.
- Porter Station Garage, Inc., Cambridge.
- Porter's Market, Inc., Boston.
- Portland Sales Co., Boston.
- Portugal-America Furniture Company, Fall River.
- Portuguese-American Grocery and Provision Company Co-operative, of
New Bedford, Massachusetts, The, New Bedford.
- Portuguese Retail Grocers Protective And Co-operative Association, New
Bedford.
- Post Office Pharmacy, Inc., Salem.
- Post Publishing Company, Boston.
- Postage Publishing Association, Inc., Haverhill.
- Postal Telegraph Cable Co. of Massachusetts, Boston. Pub. Stat., c. 106.
- Potomska Mills Corporation, New Bedford.
- Potter Confectionery Company, Cambridge.
- Potter Knitting Company, Springfield.
- Potter Manufacturing Company, Boston.
- Potter Press, The, Boston.
- Potter-Shurtleff Company, The, Boston.
- Potter's Stables, Incorporated, Watertown.
- Poulius Bros., Inc., Boston.
- Powdrell Manufacturing Company, Boston.
- Powell & Mendes, Inc., Boston.
- Power, Dempsey Mode Company, Salem.
- Power Equipment Company, Boston.
- Power Heating and Ventilating Company, Boston.
- Power Numbering Machine Company, Boston.
- Power Publicity Company, Inc., Boston.
- Powers-Dundas Company, Boston.
- Practical Politics, Inc., Boston.
- Practical Tailors, Inc., Boston.
- Pratt and Forrest Company, Lowell.
- Pratt & Young, Inc., Boston.
- Pratt Cereal Company, The, Boston.

- Pratt Drop Forge & Tool Company, Shelburne.
- Preble-Thompson Box Toe Company (inc.), The, Lynn.
- Precision Tool Company, Canton.
- Precourt-Kelley Co., Boston.
- Premier Carbonating Company, Arlington.
- Premier Manufacturing Company, Boston.
- Premier Printing Company, Springfield.
- Premier Theatre Company of Norwood, Norwood.
- Presbrey-Field Company, Taunton.
- Presbrey Stove Lining Company, Taunton.
- Prescott-Adams Table Co., Haverhill.
- Prescott-Cutler Company, Spencer.
- Prescott Power Co., Haverhill.
- President Suspender Company, Shirley.
- Press Engraving Company, Boston.
- Pressed Aluminum Company, Worcester.
- Pressure Proof Piston Ring Company, Boston.
- Prestige Fruit Syrup Company, Boston. Name changed to F. L. Daggett Company.*
- Presto Manufacturing Company, Boston.
- Preston B. Keith Shoe Company, Brockton.
- Prevost Realty Company, New Bedford.
- Prew Coal Company, Chicopee.
- Price Leather Company, Boston.
- Priest & Company Inc., Watertown.
- Priggen Steel Garage Company, Boston.
- Prime Fish Company, Boston.
- Prince Macaroni Manufacturing Company, Boston.
- Prince Medicine Company, The, Cambridge.
- Princess Theatre Inc., Wakefield.
- Princeton Confectionery Company, Boston.
- Princeton Hotel Company, Boston.
- Prior & Mahoney Co., Boston.
- Prior & Townsend, Incorporated, Boston.
- Prior, Clarke Company, Boston.

Prior's Express Inc., Lynn.
 Priscilla Cleansing Co., Boston.
 Priscilla Mills Company, Worcester.
 Priscilla Publishing Co., The, Boston.
 Priscilla Sears, Inc., Braintree.
 Proctor Bros. Grain Co., Cambridge.
 Proctor Preserve Company, Somerville.
 Produce Dealers Supply Company, Boston.
 Producers and Consumers Milk Company, The, Worcester.
 Producers Fish Company, Boston.
 Products Syndicate, Inc., Boston.
 Proffitt-Larchar Advertising Corporation, The, Boston.
 Progress Manufacturing Company, Boston.
 Progressive Co-operative Association, Boston. ✓
 Progressive Cooperative League of Malden, Inc., The, Malden. ✓
 Progressive Manufacturing Company, Boston.
 Projecta Company, The, (East) Milton.
 Property Owners Protective Association Inc., Boston.
 Prophylactine Products Company, Fall River.
 Prospect Linotype Company, Boston.
 Prosser Company, Boston.
 Protective Loan Company, The, Worcester.
 Protective Union Company, The, Worcester.
 Protectocash Register Company, Boston.
 Protector Last Reinforcing Co., Brockton.
 Protzman Shoe Company, Weymouth.
 Providence and Fall River Street Railway Company. Pub. Stat., c. 113.
 Providence and Worcester Railroad Company, Providence, R. I. 1844,
 c. 89.
 Providence Churning Company, Boston.
 Providence Ice Cream Company, Boston.
 Providence Scale and Supply Co., Boston.
 Providence Scenic Theatre Company, Boston.
 Providence Telephone Company of Massachusetts, Boston. Pub. Stat.,
 c. 106.

- Providence, Webster and Springfield Railroad Company, Webster. Pub. Stat., c. 112.
- Provident Investment Company, Boston.
- Provident Realty Company, Boston.
- Provincetown Cold Storage Co., Provincetown.
- Provincetown Light and Power Company, Provincetown. Rev. Laws, c. 110.
- Prudential Realty Company, The, Boston.
- Prudential Trust Company, Boston. 1904, c. 374.
- Public Electric Light Company, Boston.
- Public Light and Power Company, Worcester.
- Publishers Advertising Agency, Inc., Boston.
- Publishers Binding and Mailing Co., Boston.
- Publishers Printing Corp., Boston.
- Puget Sound Traction Light & Power Company, Boston.
- Pulito Company, Boston.
- Pulsifer Chemical Company, Boston.
- Pulsifer Kingston Company, Boston.
- Purdy Tow & Water Boat Company, Boston.
- Pure Food Market Co., Springfield.
- Pure Food Package Company, Boston.
- Pure Ice Company, Worcester.
- Pure Water Ice Company, Boston.
- Puritan Cement Stone Co., Natick.
- Puritan Chemical Company, Boston.
- Puritan Comb Company, Leominster.
- Puritan Company, Boston.
- ✓ Puritan Co-operative Club, Incorporated, Boston.
- Puritan Dental Company, Boston. Name changed to Colson's Puritan Dental Company.*
- Puritan Fish Freezing Co., Provincetown.
- Puritan Fruit Company, Boston.
- Puritan Ice Cream Company, Fall River.
- Puritan Loan and Investment Association, Boston.
- Puritan Manufacturing Company, Boston.
- Puritan Motor Supply Company, Boston.

Puritan Oil Company, The, Boston.
 Puritan Realty Corporation, Springfield.
 Puritan Sales Co., Boston.
 Puritan Silver Black Fox Company, Boston.
 Puritan Trust Company, Boston. 1892, c. 394.
 Puritan Wire Nail Company, Taunton.
 Purity Confectionery Company, Boston.
 Purity Distilling Company, Boston.
 Purity Ice Company, Newton.
 Putnam & Son Company, Lowell.
 Putnam & Thurston Company, Worcester.
 Putnam & Winton Company, The, Worcester.
 Putnam Machine Company, Fitchburg.
 Putnam-Morrill Company, The, Boston.
 Putnam's Hotel Co., Boston.
 Pyle Leather Company, Inc., Boston.
 Pyrene Company of New England, Boston.
 Pyrene Sales Co., Worcester.
 Pyro-Febrin Company, The, Northampton.
 Pyro-Pin Manufacturing Company, The, Fitchburg.
 Q. A. S. Comedy Co., Boston.
 Q-P Signal Company, The, Needham.
 Quabaug Rubber Company, North Brookfield.
 Quabbin Aqueduct Company, Enfield. Rev. Laws, c. 110.
 Quaboag Manufacturing Company, Brookfield.
 Quaint Building & Bungalow Company, Brookline.
 Quaker City Varnish Co. Inc., Boston.
 Quality Drug Company, Boston.
 Quality Printing Company, The, Holyoke.
 Quality Shop, Inc., Winthrop.
 Queen Hairpin Co. (Inc.), Leominster.
 Queen Manufacturing Company, Inc., Boston.
 Quick Lock Demountable Rim Company, Boston.
 Quincy Column Turning Co., Quincy.

- Quincy Electric Light and Power Company, The, Quincy. Pub. Stat., c. 106.
- Quincy Lumber Company, Quincy.
- Quincy Market Cold Storage and Warehouse Company, Boston.
- Quincy Market Restaurant Company, Boston.
- Quincy New System Wet Wash Co., Quincy.
- Quincy Oil Company, The, Quincy.
- Quincy Trust Company, Quincy. 1904, c. 374.
- Quinn Brothers, Incorporated, Boston.
- Quinsig News Company, Boston.
- Quinsigamond Pressed Steel Company, Worcester.
- Quirk Automatic Manufacturing Company, Boston.
- Quissett Mill, New Bedford.
- R. A. Day Company, Lawrence.
- R. A. Fash Ice Cream Company, Everett.
- R. A. McWhirr Company, The, Fall River.
- R. A. Tuttle Company, Boston.
- R & M Laundry, Inc., Lawrence.
- R & R Investment Company, Boston.
- R & R Mfg. Co., The, Worcester.
- R. and S. Machine Company, Boston.
- R. B. Currier Company, Springfield.
- R. B. Macdonald & Co. Inc., Attleboro.
- R. B. McKim Company Incorporated, Boston.
- R. B. Phillips Manufacturing Company, Boston.
- R. Baillie Company, The, Fall River.
- R. C. Goudey Company, Boston.
- R. C. Hubbard Leather Co., Boston.
- R. C. Richardson Company, Boston.
- R. D. Lidstone Company, Inc., Boston.
- R. E. B. Manufacturing Co., The, Gloucester.
- R. E. Kidder Company, Worcester.
- R. E. McDonald Company, Boston.
- R. E. Morton Co., Boston.
- R. F. Dodge Company, Beverly.

R. Guastavino Company, Boston.
 R. H. Hirshfield Co., Boston.
 R. H. Newell Company, Uxbridge.
 R. H. Smith Manufacturing Company, The, Springfield.
 R. H. Stearns Company, Boston.
 R. H. Stebbins Company, Fall River.
 R. H. White Company, Boston.
 R. Holman Company, Chelsea.
 R. J. Healey Shoe Company, Worcester.
 R. J. Rodday Co., Boston.
 R. J. Todd Company, Boston.
 R. L. Wilson Company, Concord.
 R. M. Kelley Company, Boston.
 R. M. Rubin Company, Boston.
 R. Marston Company, Boston.
 R. P. Waters Company, Boston.
 R. R. Higgins Company, Boston.
 R. S. Bauer Company, The, Lynn.
 R. S. Hamilton Company, Boston.
 R. S. Reed Company, Fall River.
 R. T. Adams Company, Boston.
 R. T. Allen & Bros. Incorporated, Saugus.
 R. T. Sullivan Co., Wellesley.
 R. V. Pettingell Electric Supply Company, Boston.
 R. W. Hull Co., Boston.
 R. W. Rice Coal Company, The, Springfield.
 R. Woodman Manufacturing and Supply Company, The, Boston.
 Rabbi Isaac Elchonon Aid Association, Boston.
 Radium Chemical Co. Inc., Boston.
 Radlo Bros. Co., Boston.
 Railroad Wharf and Storage Company, Boston.
 Railway Appliances Corporation, Boston.
 Railway Signal Sales Company, Newton.
 Raised Printing Company, Boston.

- Raivaaja Publishing Company, Fitchburg.
 Ralph A. Crosby Company, The, Beverly.
 Ralph A. Day Company, Salem.
 Ralph Coal Company, Quincy.
 Rambler Motor Car Co. Inc., Haverhill.
 Rambler Publishing Co., The, Boston.
 Ramsdell and Littlefield Incorporated, Boston.
 Ramsdell Specialty Company, Inc., Worcester.
 Rand Adjustable Index Company, Boston.
 Rand Reflector Company, Inc., Haverhill.
 Randall Company, The, Quincy.
 Randall-Faichney Company, Inc., The, Boston.
 Randell Envelope Company, Boston.
 Randolph & Holbrook Power & Electric Company, Randolph. 1914,
 c. 742.
 Randolph Fire Works Company, The, Randolph.
 Randolph Mutual Association, Randolph.
 Randolph Trust Company, Randolph. 1904, c. 374.
 Ranlett Grocery Company, The, Lowell.
 Ranno-Speirs Company, Boston.
 Raphael-Gouse Textile & Supply Company, Providence, R. I.
 Rapid Service Press, Inc., Boston.
 Rapp-Huckins Company, Boston.
 Rauskolb-Willis Company, Boston.
 Ravenel Company, The, Worcester.
 Ravine House Company (Inc.), The, Boston.
 Raw Products Company, Boston.
 Rawson Conservatories Inc., Arlington.
 Rawson Products Company, Boston.
 Ray Cotton Company, Franklin.
 Ray Detective Agency and Merchants Secret Service Incorporated, Bos-
 ton.
 Ray Dollar Stores Inc., Salem.
 Ray-Shiner Manufacturing Company, The, Franklin.
 Raymond Engineering Company, Boston.

Raymond Manufacturing Company, Boston.
 Raymond R. Bill & Co. Inc., Springfield.
 Raymond Syndicate Inc., The, Boston.
 Rayner-Offner Company, Worcester.
 Rayolite Company, Boston.
 Read Brothers Company, Somerset.
 Reading Custom Laundry, Incorporated, Reading.
 Reading Lyceum Hall Association, Reading.
 Reading Masonic Temple (Corporation), Reading.
 Reading Rubber Manufacturing Company, Boston.
 Real Estate Exchange and Auction Board, The, Boston.
 Real Estate Improvement Company of Haverhill, Haverhill.
 Real Property Company, Inc., Boston.
 Realty Company of Massachusetts, The, Boston.
 Realty Investment Company, Boston.
 Realty Protective Co., Inc., Boston.
 Realty Sales Company, Worcester.
 Reardon Boiler Company, Boston.
 Reardon Express Company, The, Malden.
 Rebboli, Incorporated, Springfield.
 Rebboli Sons Company, Worcester.
 Rechabite Building Association of Marblehead, Mass., Marblehead.
 Record of Christian Work Company, Northfield.
 Record Publishing Company, Haverhill.
 Recorder Publishing Company, Cambridge.
 Red Cross Company, The, Boston.
 Red Cross Raincoat House, Inc., Boston.
 Red Heart Chemical Company, Worcester.
 Red Mens Fraternal Accident Association of America, Westfield. 1907,
 c. 576, § 35. 1910, c. 499.
 Red Sea Balsam Co., New Bedford.
 Redpath Chautauqua System, Inc., The, Boston.
 Redpath Lyceum Bureau Inc., The, Boston.
 Reducing Machine Company, The, Boston.
 Reed and Barton Corporation, Taunton.

Reed and Prince Manufacturing Company, Worcester.

Reed Cyclone Pump Company, Boston.

Reed Disinfecting Company, The, Middleborough.

Reed Lunch Company, Boston.

Reed-Prentice Company, Worcester.

Reed Shoe Company, Boston.

Reed Small Tool Works, Worcester.

Reely-Trooly Co., Boston.

Reenforced Inner-Tube Company, Brockton.

Refectory Refreshment Company, Boston.

Regal Chemical Company, Boston.

Regal Cloak Company, Boston.

Regal Jewelry Company, Somerville.

Regal Laundry Company, Boston.

Regal Shoe Company, Boston.

Regan Bay State Hotel Company, Worcester.

Regina Lace Company, Boston.

Register and Guide Company, The, Boston.

Register Co-operative Printing Company, Yarmouth.

Reid and Hughes Company, Lawrence.

Reid-Whitcomb Company, Boston.

Reidpaths, Inc., Lynn.

Reidy Drug Company, Weymouth.

Reily Motor Sales Co., Boston.

Reinach Company Inc., The, Boston.

Reiss Printing & Label Company, Inc., Boston.

Reliable Flour Company, Boston.

Reliable Furniture Co., Inc., The, Boston.

Reliable Tire & Rubber Company of New England, Boston. Name changed to Interstate Rubber Company.

Reliance Drug Company, Boston.

Reliance Electric Co. Inc., Lynn.

Reliance Metal Company, Boston.

Remington Land Company, Attleboro.

Remington-Urquhart Press Inc., Boston.

Remodeling & Reinforcing Last Co., The, Boston.
 Rendezvous Company, The, Cambridge.
 Rendle-Stoddard Company, Boston.
 Re-New Lamp Company, Malden.
 Renfrew Manufacturing Company, (South) Adams.
 Renton Heel Company, Lynn.
 Renton Motor Car Company, Haverhill.
 Republic Manufacturing Company, The, Boston.
 Republic Motor Truck Company of Boston, Boston.
 Republic Rubber Company, of Massachusetts, Boston.
 Republican Company, The, Springfield.
 Rescue Mission Wood & Coal Yard, Incorporated, Boston.
 Restaurant Securities Co., Boston.
 Retail Grocers Bread Company, Brockton.
 Revere Amusement Company, Boston.
 Revere Bath House & Amusement Company, Revere.
 Revere Beach Amusement and Construction Company, Revere.
 Revere Beach Company, Boston.
 Revere Beach Derby Company, Boston.
 Revere Distilling Company, Boston.
 Revere Drop Forge Company, Revere.
 Revere Foundry Company, Revere.
 Revere Hardware Company, Revere.
 Revere House, Proprietors of the, Boston.
 Revere Trust Company, Revere. 1904, c. 374.
 Reversible Collar Company, Boston.
 Review Publishing Company, Boston.
 Reynolds-Chellman Electric Co., Boston.
 Reynolds, Drake and Gabell Company, Easton.
 Reynolds Oil & Supply Company, Boston.
 Rhines Lumber Co., Weymouth.
 Rhoades, Brown Co., Boston.
 Rhode Island Glove Manufacturing Company, Chelsea.
 Rhodes & Ripley Clothing Company, Boston.

- Rice and Company Incorporated, Lowell.
 Rice & Lockwood Lumber Company, Springfield.
 Rice, Barton and Fales Machine and Iron Company, Worcester.
 Rice Bros. Bottling Co., Pittsfield.
 Rice Bros. Brewing Association, Pittsfield.
 Rice Chocolate Company, Boston.
 Rice Drug Company, Framingham.
 Rice, Sayward & Whitten Company, Boston.
 Rich Chair Company, Gardner.
 Richard Borden Manufacturing Company, Fall River.
 Richard Briggs Company, Boston.
 Richard D. Kimball Co., Boston.
 Richard F. Barry Company, Boston.
 Richard French Iron Works, Worcester.
 Richard Healy Company, Worcester.
 Richard Mayer Company, Boston.
 Richard O. Harding Company, The, Boston.
 Richard T. Green Company, Chelsea.
 Richard Whight Incorporated, Newton.
 Richards & Brennan Co., Randolph.
 Richards & Co., Incorporated, Boston.
 Richards Manufacturing Company, The, Attleboro.
 Richards Wharf Warehouse Company, Boston.
 Richardson-Bennett Lumber Company, Leominster.
 Richardson Furniture Company, Boston.
 Richardson Leather Company, Boston.
 Richardson Life Preserver Company, Boston.
 Richardson Manufacturing Company, Worcester.
 Richardson Piano Case Co., Leominster.
 Richmond Iron Works, The, Richmond.
 Richmond Shoe Company, Salem.
 Richmond Telephone Company, Richmond. Rev. Laws, c. 110.
 Richmond-Wellington Hotel Company, North Adams.
 Rickard Shoe Company, The, Lynn.

- Riddle-Robbins Lumber Company, The, Boston.
- Rideout-Halnan Company, Cambridge.
- Rider & Finnigan, Inc., Boston.
- Rider-Bagg Company, The, Springfield.
- Ridgely Protective Association, The, Worcester. 1907, c. 576, § 35.
- Ridgway Construction Company, Boston.
- Riegel-Richards Company, The, Boston.
- Riendeau-Perreault Company, Worcester. Name changed to Park Bootery Incorporated.*
- Riley Pebbles Shoe Company, Natick.
- Rinaldi Tile Company, Boston.
- Ring Brush Company, Waltham.
- Ripley & Bartlett Company, Plymouth.
- Ripley Howland Manufacturing Co., Boston.
- Riverbank Court Hotel Company, Boston.
- Riverbank Improvement Company, Boston.
- Riverdale Press, The, Brookline.
- Riverside Boiler Works, Inc., Cambridge.
- Riverside Coal Company, Worcester.
- Riverside Co-operative Association of Maynard, The, Maynard.
- Riverside Mills, Worcester.
- Riverside Park Amusement Company, Springfield.
- Riverside Park Natatorium Company, Springfield.
- Riverside Water Company, Gill. 1888, c. 241.
- Riveto Manufacturing Company, Orange.
- Rivett Lathe and Grinder Company, Boston.
- Roach-Webber Company, East Bridgewater.
- Roackdale Woollen Company, Boston.
- Roadstrand-Perry Company, The, Springfield.
- Robert Carruthers Company, Lowell.
- Robert E. Stone & Company, Incorporated, Boston.
- Robert E. Stone, Incorporated, Boston. Name changed to Robert E. Stone & Company, Incorporated.*
- Robert Fawcett and Son Company, Incorporated, Cambridge.
- Robert Gallagher Company, The, Boston.

Robert H. Spare, Incorporated, Springfield.
 Robert Harrison Company, The, Boston.
 Robert Murphy's Sons Company, Ayer.
 Robert P. Matches Co., Inc., Boston.
 Robert Wilson Company, The, Springfield.
 Roberts Garage, Inc., Boston.
 Roberts Household Factory & Trading Co. Inc., Somerville.
 Roberts Iron Works Company, Cambridge.
 Roberts Jewelry Co., Boston.
 Robertson Company, The, Lowell.
 Robertson Motor Car Company, Taunton.
 Robertson-Northrop Company, Inc., Cambridge.
 Robertson Sutherland Company, Lawrence.
 Robeson Preservo Products Company of Massachusetts, Boston.
 Robinson and Jones Company, Natick.
 Robinson Bramley Co., Inc., Lawrence.
 Robinson-Brockway Manufacturing Company, Lynn.
 Robinson Export Company, Boston.
 Robinson Manufacturing Company, Westfield.
 Robinson Transfer Co., Boston.
 Roblin-Schiller Company, Boston.
 Robsham Theatrical Company, Inc., Boston.
 Roche and Daly Company, Boston.
 Rock Island Land Company, Boston.
 Rockdale Company, Northbridge.
 Rockdale Lime Company, West Stockbridge.
 Rockingham Fair, Inc., Boston.
 ✓ Rockingham Milk Company, Boston.
 Rockland Co-operative Market Inc., Rockland.
 Rockland Trust Company, Rockland. 1904, c. 374.
 Rockland Webbing Company, Rockland.
 Rockport Granite Company, Boston.
 Rockport Isinglass Company, Rockport.
 Rockport Wharf Company, Rockport.

Rockwell Woolen Company, Leominster.
 Rockwood Chemical Company, Boston.
 Rockwood, McIntyre Co., Boston.
 Rockwood Sprinkler Company of Massachusetts, Worcester.
 Rocky Meadow Company, Boston.
 Rocky Neck Marine Railway Company, The, Gloucester.
 Rodney Hunt Machine Company, Orange.
 Rodney Wallace Company, Fitchburg.
 Roeder-Hayes Company, Cambridge.
 Roger I. Sherman Incorporated, Boston.
 Roger T. Fay Co., New Bedford.
 Rogers Isinglass & Glue Company, Gloucester.
 Rogers, Lunt and Bowlen Company, Greenfield.
 Rogers Roofing Company, Boston.
 Rogers Silver Company, Westfield.
 Rogers-Smith Company, Cambridge.
 Rogers Sporting Goods Company, Springfield.
 Roland T. Oakes Company, The, Holyoke.
 Roll Paper Company, The, Boston.
 Roll Stationery Company, Springfield.
 Rollaway Screen Company, Boston.
 Roller Saddle Attachment Company, Boston.
 Rolling Tooth Brush Company, Boston.
 Rollins Heel Arch Co., Brockton.
 Roman Road Company, Boston.
 Rood and Woodbury Company, Springfield.
 Roope Eddy Company, Boston.
 Roper Bros. Co., Needham.
 Ropes Drug Company, Lynn.
 Ropes Drug Company of Beverly, Beverly.
 Ropes Drug Company of Lynn, Lynn.
 Rosary Floral Co., Boston.
 Rose Bindery Company, Boston.
 Rose Brook Bog Company, Wareham.

Rosenberg Brothers Inc., Boston.
 Rosengard Furniture Co., The, Haverhill.
 Roslindale Shoe Store (Incorporated), Boston.
 Rosoff & Company, Incorporated, Boston.
 Ross and Lee Company, Holyoke.
 Ross Brothers Company, Worcester.
 Ross Manufacturing Company, (Inc.), Leominster.
 Ross Towboat Company, Boston.
 Rotch Mills, The, New Bedford.
 Round Swamp Cranberry Company, Plymouth.
 Rounds Electric Company, Boston.
 Rourke-Martin Company, Worcester.
 Rowe and Emerson Company, Haverhill.
 Rowe Contracting Company, Boston.
 Rowe's Wharf, Proprietors of, Boston.
 Roxburgh Publishing Co., Boston.
 Roxbury Building Repair Co. Inc., Boston.
 Roxbury Carpet Company, Boston.
 Roxbury Central Wharf, Boston.
 Roxbury Chemical Works, Inc., Boston.
 Roxbury Crossing Realty Company, Boston.
 Roxbury Distilling Company, Boston.
 Roxbury Furnace & Heating Company, Boston.
 Roxbury Garage Company, The, Boston.
 Roxbury Painting and Decorating Company, Boston.
 Roxbury Provision Company, Boston.
 Roxbury Shoe Thread Company, Boston.
 Roxbury Stable Company, Boston.
 Roxbury Theatre Company, Boston.
 Royal Amusement Company, Worcester.
 Royal Block Explosive Company, Boston.
 Royal Blue Line Company, The, Boston.
 Royal Candy Company, Springfield.
 Royal Comb Company, Leominster.

Royal Dairy Lunch Company, Boston.
 Royal Furniture Company, Boston.
 Royal Laundry Company, Boston.
 Royal Realty Trust Inc., Boston.
 Royal Restaurant Company, Inc., Salem.
 Royal Shoe Company, The, Randolph.
 Royal Silver Black Fox Co., Haverhill.
 Royal Steam Heater Co., Gardner.
 Royal Transmitter Company, The, Boston.
 Royal Typewriter Company, Boston.
 Royal Wine and Cigar Company, The, Boston.
 Royal Worcester Corset Company, Worcester.
 Royale Drug Company, The, Boston.
 Royce Laundry Company, The, Springfield.
 Rubber Fibre Company, Boston.
 Rubber Importers Selling Company, Boston.
 Rubber Research Corporation, Braintree.
 Rubberhide Company, Boston.
 Rubin & Rabinowitch Company, Chelsea.
 Ruddock Shoe Co., Haverhill.
 Rudolph Wurlitzer Company of Mass., The, Boston.
 Rundlett-Norwood Company, Cambridge.
 Rupert Dairy Lunch Company, Boston.
 Rush Fish Co., Boston.
 Rush Motor Sales Co., Boston.
 Russcol Bros. Inc., Boston.
 Russell & Co. Inc., Cambridge.
 Russell & Doolin, Inc., Boston.
 Russell Box Company, Chelsea.
 Russell Company, The, Boston.
 Russell Falls Company, Boston.
 Russell Lunch Company, Boston.
 Russell Manufacturing Company, Greenfield.
 Russia Cement Company, Gloucester.

- Russian American Trading Company, Boston.
 Russian Grill and Tea Room, Inc., Boston.
 Rutherford Skirt Company, Boston.
 Rutland Garage Company, Rutland.
 Ryan & Duffee Incorporated, Boston.
 Ryan and White Company, Salem.
 Ryan-Cushing Co., Boston.
 Ryan Transportation Company, Brockton.
 Ryder Grain Company, East Bridgewater.
 Ryder, Shallow Company, Incorporated, The, Boston.
 S. A. D. Sheppard Company, Boston.
 S. A. Eastman Company, Milford.
 S. A. Freeman Company, Boston.
 S. A. Meagher Company, Milton.
 S. A. Ryan & Co., Incorporated, Springfield.
 S. A. Woods Machine Company, Boston.
 S. Abdelnour Company, Fall River.
 S & B Amusement Company, The, Fall River.
 S and F Protection Auto Light Company, The, Lawrence.
 S. & M. Company, Taunton.
 S. Armstrong Company, The, Somerville.
 S. Atwood & Company Incorporated, Boston.
 S. B. Dibble Lumber Company, The, North Adams.
 S. B. Thing & Company, Inc., Boston.
 S. B. Wiley & Sons Company, Boston.
 S. Bent & Bros., Inc., Gardner.
 S. Blaisdell, Jr. Company, The, Chicopee.
 S. Buxbaum Company, Brookline.
 S. C. Follansbee Company, Haverhill.
 S-C-S Box Company, Incorporated, Boston.
 S. Cohen & Sons Company, Boston.
 S. Czapas Clock Company, Boston.
 S. D. Allechin & Company, Incorporated, Boston.
 S. D. Grossman Company, Brockton.

- S. E. Aaron Company, Boston.
- S. E. Bentley Company, The, Springfield.
- S. E. Cassino Company, Salem.
- S. E. Hudson Company, Winthrop.
- S. Eugene Proctor Company, The, Boston.
- S. G. Parker Company, Boston.
- S. G. Shaghalian & Co., Inc., Boston.
- S. Gray Company, The, Walpole.
- S. H. Couch Company, Inc., Boston.
- S. H. Davis Company, Boston.
- S. H. Howe Shoe Company, The, Marlborough.
- S. H. Huggon Company, The, Brockton.
- S. H. Knopf Company, Boston.
- S. H. Reynolds' Sons Company, Boston.
- S. H. Ware Company, Peabody.
- S. I. Howard Company, Worcester.
- S. Jaffe Company Inc., Brockton.
- S. L. Gabriel Company, Taunton.
- S. L. Prentiss Company, Boston.
- S. L. Willey & Co., Inc., Boston.
- S. M. Howes Company, The, Boston.
- S. M. Hunt Company, The, Springfield.
- S-M-P Wood Heel Company, Haverhill.
- S. M. Stevens Company, Boston.
- S. Marcus Company, The, Worcester.
- S. N. & C. Russell Manufacturing Company, Pittsfield.
- S. P. Bray Coal Company, Newburyport.
- S. Porter and Company, Incorporated, Worcester.
- S. R. Bailey and Company (Incorporated), Amesbury.
- S. R. Briggs Co., Boston.
- S. R. S. Company, Salem.
- S. Robinson & Company, Inc., Boston.
- S. S. Holton Co., Boston.
- S. S. Pierce Company, Boston.

- S. S. Shepard Dry Battery Co., The, Boston.
 S. Slater & Sons, Incorporated, Webster.
 S. Vorenberg Company, Boston.
 S. W. Card Manufacturing Company, Mansfield.
 Sable Lumber Company, Boston.
 Sackett Brothers Company, Springfield.
 Sackett Company, The, Springfield.
 Saco-Lowell Shops, Boston.
 Saeger Cut Sole Company, Boston.
 Safepack Paper Mills, Brockton.
 Safety Gas Lighter Co., Haverhill.
 Safety Last Co., Haverhill.
 Safety Lock Company, Brockton.
 Safety Medicine Cabinet Company, Springfield.
 Safety Steering Gear Company, Gloucester.
 Sagamore Electric Company, Bourne. Rev. Laws, c. 110.
 Sagamore Manufacturing Company, Fall River.
 Sagamore Water Company, Bourne. 1908, c. 618. 1911, c. 138.
 Sager-Packard Hardware Co., Brockton.
 St. Clairs' (Inc.), Boston.
 St. James Amusement Company, The, Boston.
 St. Jean Baptiste Corporation, Springfield.
 St. Louis Clothing Company, Inc., Boston.
 St. Louis Rubber Company, Boston.
 St. Louis Skirt Mfg. Co., Boston.
 St. Mary's Square Drug Company, Taunton.
Sake Company, Worcester. Name changed to Kardas Company.
 Salem Builders Supply Co., Salem.
 Salem Charitable Building Association, Salem.
 Salem Clothing Company, Salem.
 Salem Commercial School, Incorporated, Salem.
 Salem D. Towne Company, The, Boston.
 Salem Electric Lighting Company, The, Salem. 1870, c. 224.
 Salem Elevator Works, Incorporated, Salem.

- Salem Gas Light Company, Salem. 1847, c. 67.
- Salem Iron Foundry, Inc., Salem.
- Salem Laundry Company, Salem.
- Salem Lead Company, Salem.
- Salem Leather Company, Salem.
- Salem Lumber Company, Salem.
- Salem Manufacturing Company, Lawrence.
- Salem Mercury Company, Salem.
- Salem Newspaper Company, Salem.
- Salem Oil & Grease Co., Salem.
- Salem Press Company, The, Salem.
- Salem Rubber Company, Salem.
- Salem Safe Deposit and Trust Company, Salem. 1902, c. 284.
- Salem Shoe Stock Company, Salem.
- Salem Storage Warehouse Company, The, Salem.
- Salem Theatre Inc., Salem.
- Salem Woodworking Co., Salem.
- Sales Corporation General, Boston.
- Sales Guarantee Corporation, The, Stoneham.
- Salisbury Beach Attraction Company, Salisbury.
- Salisbury Water Company, Salisbury.
- Salisbury Water Supply Company, Salisbury. 1915, c. 243.
- Sally Lunn Food Shops, Inc., Boston.
- Salmon Falls Manufacturing Company, Boston.
- Sam C. Smith Company, Waltham.
- Samoset Chocolates Co., Boston.
- Sample Shoe Shop Co., The, Boston.
- Sample Waist and Petticoat Company, Inc., Boston.
- Sampo Granite Company, Quincy.
- Samson Cordage Works, Boston.
- Samson Electric Company, Canton.
- Samson Laundry Corporation, Newburyport.
- Samuel C. Hathaway Company, Boston.
- Samuel Cabot Incorporated, Boston.

Samuel Cohen Company, Inc., Boston.
 Samuel E. Cass, Incorporated, Haverhill.
 Samuel E. Hull Company, Worcester.
 Sam'l E. Jordan Brush Company, Malden.
 Samuel F. Perkins, Incorporated, Boston.
 Samuel Furniture Company, The, Chelsea.
 Samuel Gabelnick, Inc., Boston.
 Samuel H. Pitcher Company, Worcester.
 Samuel Holmes Incorporated, Boston.
 Samuel Knight Sons Company, Manchester.
 Samuel L. Barrabee, Inc., Boston.
 Samuel M. Baker Company, Boston.
 Samuel Pierce Organ Pipe Company, Reading.
 Samuel S. Vinal & Company, Inc., Boston.
 Samuel Secher Company Incorporated, Boston.
 Samuel Ward Manufacturing Company, Boston.
 Samuel Winslow Skate Manufacturing Company, The, Worcester.
 Samuel Zoll Company, Boston.
 Sandberg Cleaning & Supply Company, Worcester.
 Sanders & Wason Co., Haverhill.
 Sanders Lumber Company, Taunton.
 Sanderson Baking Company, Inc., Boston.
 Sands, Furber & Co., Inc., Boston.
 Sands S. Woodbury Company, Haverhill.
 Sands, Taylor & Wood Company, Boston.
 Sandwich Freezer Company, Sandwich.
 Sandy Bay Drug Store Inc., Rockport.
 Sandy Bay Pier Company, The, Rockport.
 Sanford-Estes Company, The, Fall River.
 Sanford-Putnam Company, Worcester.
 Sanford Riley Stoker Co. Ltd., Worcester.
 Sanford Street Garage Company, Springfield.
 Sanger Manufacturing Co., Boston.
 Sanigenic Products Company, Boston.

Sanispoon Company, The, Boston.
 Sanitary Cement Company, Everett.
 Sanitary Dust Removing Company of Massachusetts, Boston.
 Sanitary Engineering and Construction Company, Boston.
 Sanitary Fixtures Company, The, Boston.
 Sanitary Laundry Company, Inc., Chelsea.
 Sanitary Milk Products Company, Lynn.
 Sanitary Paper Cup Company, Boston. (1912.)
 Sanitary Paper Cup Company, Boston. (1916.)
 Sanitary Reclaiming Company, The, Worcester.
 Sanitary Supplies Company, Boston.
 Santa Barbara Fruit Company, Boston.
 Santo Domingo Company, Boston.
 Saphro Publishing Company, Boston.
 Saranac Realty Co., The, Somerville.
 Sargent Camp, Inc., Cambridge.
 Sarubbi Building & Construction Company, The, Springfield.
 Saskatchewan Land and Trading Company, Boston.
 Satuit Cranberry Company, Boston.
 Saugus Coal Co., Saugus.
 Saums Sales Company of New England, The, Boston.
 Saunders Cotton Mills, Grafton.
 Savage's Express Company, Medford.
 Savoie Quarry and Construction Company, The, Fall River.
 Savoie Rubber Company, Boston.
 Savoy Company, Inc., Boston.
 Savoy Sand Company, Pittsfield.
 Sawtelle Coal Company, Boston.
 Sawyer & Capper Company, Apothecaries, Boston.
 Sawyer & Day, Inc., Boston.
 Sawyer Belting Company, Boston.
 Sawyer Products Co., Cambridge.
 Sawyer Realty Company, Boston.
 Sawyer Tool Manufacturing Co., Fitchburg.

Saxon Motor Company of Massachusetts, Inc., Boston.

Saxonville Mills, Boston.

Saxony Knitting Mills, Needham.

Saxwood Mfg. Co., Boston.

Sayles and Jenks Manufacturing Company, Warren.

Saylor and Stewart Co., Boston.

Scandinavian Co-operative Grocery Union, Worcester.

Scannell Boiler Works, Lowell.

Scarborough Brook Club, (incorporated), The, Amherst.

Scenic Amusement Company, Boston.

Scenic Realty Company, Boston.

Schapiro-Cone Shoe Co., Boston.

Schermerhorn Fish Company, Springfield.

Schipper Bros. Coal Mining Co. (Inc.), Boston.

Schmelzer and Arthur Manufacturing Company, Springfield.

Schmidt Corporation, The, Boston.

Schoenhof Book Company, Boston.

Schofield's Liquid-Air Company of New England, Boston.

School Arts Publishing Company, Boston.

School of Successful Salesmanship, Inc., Boston.

School Street Pharmacy, Inc., Belmont.

School Street Piano Storage Co., Worcester.

Schultz Garment Co., Worcester.

Schuster Woolen Company, Douglas.

Schwartz Company, Boston.

Scituate Beach Association (Incorporated), Scituate.

Scituate Transportation Company, Scituate.

Scituate Water Company, Scituate. 1893, c. 391.

Scotfield-Campbell Company, Boston.

Scollay Square Olympia Co., Boston.

Scots-Amo Co., Chilmark.

Scott and Company, Limited, Boston.

Scott and O'Day Company, Lowell.

Scott & Sons Company, Medford.

Scott Carburetor Company, Medford.
 Scott Grain Co., The, Amesbury.
 Scott Printing Company, The, Wakefield.
 Scott's Laundry Company, Springfield.
 Scranton Coal Company, Worcester.
 Scudder-Kee Co., The, Brockton.
 Sculptural Advertising Company, Malden.
 Sculptured Arts Company, Inc., Boston.
 Sea Cliff Inn Company, Nantucket.
 Sea Food Stores Company, Somerville.
 Seaconnet Mills, Fall River.
 Sealed-Package Stores Company, Boston.
 Seaman Engine Company, Boston.
 Searle Manufacturing Company, Boston.
 Sears and Baker Company, Boston.
 Sears-Cook Corporation, Everett.
 Seashore Ice Cream Company, Boston.
 Seaside Realty Co., Newburyport.
 Seaside Taxi Company, Lynn.
 Seaver-Howland Press, Inc., Boston.
 Seccomb-Kehew-Bradley Company, Boston.
 Second Oakland Syndicate, Incorporated, Worcester.
 Sectional Rubber Tire Company, Quincy.
 Securities Corporation, The, Boston.
 Securities Underwriting Company, Boston.
 Security Building Corporation, Lynn.
 Security Investment Co., Cambridge.
 Security Safe Deposit Company, Boston. 1870, c. 224.
 Security Trust Company, Lynn. 1890, c. 212.
 Seeing America First, Incorporated, Boston.
 Seekonk Electric Company, Seekonk. Rev. Laws, c. 110.
 Seguinland Co., The, Boston.
 Seiniger Publishing Company, The, Boston.
 Selfeedo Brush Company, Taunton.

Selfserve Lunch, Inc., Boston.
 Sellman Company, Boston.
 Seneca Hat Company, Boston.
 Sentinel Printing Company, Fitchburg.
 Serial Producing Company, Boston.
 Service Specialty Company, Natick.
 Servself Pure Food 5 and 10 Cent Lunch, Inc., Boston.
 Sesuit Fish Freezing Company, Dennis.
 Seth W. Fuller Electric Company, Boston.
 Seven Oils Pharmacal Company, Wareham.
 Severn-Wylie-Jewett Co., Boston.
 Severy Manufacturing Company, Boston.
 Sewall and Day Cordage Company, Boston.
 Sewing Machine Supplies Company, Springfield.
 Sexton Drug Store, Springfield.
 Seymour Automobile Co., Worcester.
 Seymour Avenue Garage, Inc., Lynn.
 Seymour Stables, Incorporated, The, Springfield.
 Shack and Fine Company, Leominster.
 Shadduck and Normandin Company, Lowell.
 Shamroth Press, Incorporated, Lynn.
 Shan-Lor Pharmacy Inc., Malden.
 Shanklin Equipment Company, Springfield.
 Shannon Bros. Company, Boston.
 Shannon Manufacturing Company, Holyoke.
 Shapiro & Kantor, Inc., Lynn.
 Shapleigh Coffee Company, Boston.
 Sharon Centre Garage Inc., Sharon.
 Sharon Fox Breeders Co., Boston.
 Sharon Publishing Company, Sharon.
 Sharon Real Estate Company, Taunton.
 Sharp Manufacturing Company, New Bedford.
 Shattuck & Jones, Incorporated, Boston.
 Shattuck's Store Company, Groton.

- Shauck and MacMurray Company, The, Boston.
- Shaughnessy and Ahern Company, Boston.
- Shavit Marks Company, Springfield.
- Shaw Furniture Company, Cambridge.
- Shaw Propeller Company, Boston.
- Shaw Stocking Company, Lowell.
- Shaw Tire Co., Boston.
- Shaw Transportation Company, The, Fall River.
- Shawme Press, Inc., Sandwich.
- Shawmut Chemical Co., Boston.
- Shawmut Company, Boston.
- Shawmut Construction Company, Boston.
- Shawmut Egg Co., Boston.
- Shawmut Investment Company, Boston.
- Shawmut Iron and Wire Works, Inc., Boston.
- Shawmut Navigation Company, Boston.
- Shawmut Raincoat Co. Inc., Boston.
- Shawmut Rubber Company, Boston.
- Shawmut Silver Fox Ranching Company, Boston.
- Shawmut Steamship Company, Boston.
- Shawmut Theatre Company, Boston.
- Shawmut Waxed Paper Company, Holliston.
- Shawmut Woolen Mills, Stoughton.
- Shaw's Jewelry Shop, Inc., Boston.
- Shawsheen Mills, Boston.
- Shay Bros. (Incorporated), Boston.
- Shea and Welch Company, Springfield.
- Shea Realty Company, Fitchburg.
- Shedd Leather Company Incorporated, Boston. Name changed to South Leather Company, Incorporated.*
- Sheehan & Shea, Incorporated, Boston.
- Sheffield Water Company, Sheffield. 1895, c. 123.
- Shelburne Co-operative Creamery, The, Shelburne. ✓
- Shelburne Falls and Colrain Street Railway Company. 1896, c. 79.
- Shepard Circular Fabric Company, Boston.

Shepard Clark Company, Boston.
 Shepard, Gourd Company, Melrose.
 Shepard Manufacturing Company, Worcester.
 Shepard Manufacturing Company, The, Melrose.
 Shepard Norwell Co., Boston.
 Sheppard Remedy Company, Worcester.
 Sherburne Sugar Company, Boston.
 Sherer Dry Goods Company, Fall River.
 Sherman Detective Agency, Incorporated, Boston.
 Sherman Envelope Company, Worcester.
 Sherman, French and Company, Incorporated, Boston.
 Sherman-Moore Company, Lowell.
 Sherman P. Troy, Inc., Boston.
 Sherman Textile Co., Worcester.
 Sherman Welton Company, Boston.
 Sherriff-Maybush Press, Incorporated, Boston.
 Sherwin-Williams Company, Boston, Massachusetts, The, Boston.
 Sherwin Wool Company, Boston.
 Shetland Knitting Mills, Inc., Hudson.
 Shields Foundry Company, Mansfield.
 Shimpf Starter Company, Boston.
 Shipman Machine Co., Boston.
 Shirley Electric Company, Shirley. Rev. Laws, c. 110.
 Shirreffs' Worsted Company, Fitchburg.
 Shoe and Leather Advertising Service Company, Boston.
 Shoe and Leather Reporter Co., Boston.
 Shoe City Cement Company, The, Lynn.
 Shoe City Express Company, Brockton.
 Shoe Retailer Company, The, Boston.
 Shore Fish Company, Boston.
 Shortstory Publishing Company, The, Boston.
 Shove Mills, Fall River.
 Show Card Shop, Inc., The, Boston.
 Shreve, Crump and Low Company, Boston.

Shubert and Kolodny Company, Boston.
 Shubert Holding Company, Boston.
 Shultz-Goodwin Company, Boston.
 Shuman Fur Co., The, Boston.
 Sichel Provision Company, Boston.
 Sicilian Bread Company, The, Boston.
 Siegel-Cavanaugh Mnfg. Co. (Inc.), Boston.
 Signal Motor Truck Co. of New England, Boston.
 Signet Shoe Company, Brockton.
 Sigsby Company, The, Boston.
 Sikes Drug Company, Springfield.
 Silas Peirce & Company, Limited, Boston.
 Silent Salesman Syndicate, Inc., Boston.
 Silex Company, The, Boston.
 Silloway and Vine Shoe Co., Inc., The, Newburyport.
 Silox Pure Water Company of New England, Boston.
 Siltberg and Gustafson, Incorporated, Worcester.
 Silver Baking Company, Boston.
 Silver Lake Company, Newton.
 Silver Lake Ice Company, Springfield.
 Silver Leaf Baking Company, Haverhill.
 Silver Queen and Ruby Silver Mines Company, Gloucester.
 Silver Shell-Fish Co., Fairhaven.
 Silvertown Cycle Manufacturing Company, The, Worcester.
 Simmons Cranberry Company, Pembroke.
 Simmons Credit Company, New Bedford.
 Simmons Hardware Company, Boston.
 Simmor Co., Boston.
 Simms and Company, Incorporated, Attleboro.
 Simon Box Company, Boston.
 Simon Coat Company, Boston.
 Simonds File Co., Fitchburg.
 Simonds Manufacturing Company, Fitchburg.
 Simons Hatch and Whitten Company, Boston.

Simons, Shuttleworth, Webling Co., Boston.
 Simplex Electric Heating Company, Boston.
 Simplex Faucet Company, The, Boston.
 Simplex Lock Company, Boston.
 Simplex Lubricating Co., Boston.
 Simplex Manufacturing Company, Newton.
 Simplex Novelty Company, Boston.
 Simplex Player Action Company, Worcester.
 Simplex Self Hoisting Machine Company, Boston.
 Simplex Time Recorder Co., Gardner.
 Simplex Wire and Cable Company, Boston.
 Simpson Brothers Company of Hyde Park, Hyde Park.
 Simpson Bros. Corporation, Boston.
 Simpson Spring Company, Boston.
 Simpson's Patent Dry Dock Company, Boston.
 Sinclair Hardware Company, Medford.
 Singer & Snow Company, Boston.
 Sippewissett Club Inc., The, Boston.
 Sippican Cranberry Company, Boston.
 Siro Carburetor Manufacturing Company, Northampton.
 Sisson Company, The, Pittsfield.
 Sites-Emerson Company, Haverhill.
 Six Associates, Incorporated, The, Boston.
 Sixth Street Pharmacy Inc., Cambridge.
 Skalon Whip Company, The, Springfield.
 Skillings, Whitneys & Barnes Lumber Company, Boston.
 Skillman & Sunderland Company, Boston.
 Slater Shoe Company, Boston.
 Slatersville Finishing Company, Boston.
 Sleeper & Hartley Inc., Worcester.
 Slipon-R.-Slipper Company, Salem.
 Slocomb and Greenlay Company, Haverhill.
 Slocomb Motor Company, Inc., The, Malden.
 Small, Maynard and Company (Incorporated), Cambridge.

Small, Nichols & Company, Inc., Boston.
 Smalley Fruit Jar Co., Inc., Boston.
 Smalley White and Hobbs Incorporated, Boston.
 Smith & Anthony Company, Boston.
 Smith & Company, Incorporated, Weymouth.
 Smith and Coreoran Company, Pittsfield.
 Smith & Cowdrey Co., Boston.
 Smith & Dove Manufacturing Company, Andover.
 Smith & Kent inc., Malden.
 Smith and Lovett Company, Boston.
 Smith & McCarthy, Inc., Pittsfield.
 Smith & Perkins, Inc., Brockton.
 Smith & Porter Press, Inc., Boston.
 Smith Blair Company, Boston.
 Smith, Bodfish, Swift Company, Tisbury.
 Smith Bros. Concrete Company, Watertown.
 Smith Brothers Garage Inc., Melrose.
 Smith Bros. Inc., of Lynn Mass., Lynn.
 Smith-Carr Baking Company, Northampton.
 Smith Carriage Company, The, Springfield.
 Smith Chemical Specialties Company, Braintree.
 Smith Countershaft Company, Boston.
 Smith, Fitzmaurice Co., Inc., Boston.
 Smith-Green Company, The, Worcester.
 Smith-Hammond Company, The, Brockton.
 Smith Heating & Ventilating Company, Worcester.
 Smith Installation Company, Boston.
 Smith Iron Foundry, Incorporated, The, Lynn.
 Smith Paper Company, Lee.
 Smith Tablet Co. Inc., The, Holyoke.
 Smith-Wallace Corporation, Woburn.
 Smithmade Suspender Company, Boston.
 Smith's Express Company, Manchester.
 Smith's Tavern, Incorporated, Hull.

Snell & Atherton, Incorporated, Brockton.
 Snell & Simpson Biscuit Company, New Bedford.
 Snipatuit Cranberry Company, Rochester.
 Snow Bros. Co., Boston.
 Snow, Coombs & McBeath, Inc., Boston.
 Snow Flake Axle Grease Company, The, Fitchburg.
 Snow Herb Remedy Company, Boston.
 ✓ Sobieski Co-operative Association, The, Clinton.
 ✓ Socialistic Building Company, Fitchburg.
 Societa Cooperativa di Consumo Cristoforo Columbo Inc., Plymouth.
 Society for Americana, Inc., The, Boston.
 Society Players Film Company, Boston.
 Sofus L. Mortensen, Inc., Boston.
 Sol-a-Kol Company, The, Boston.
 Solari Archie Company, Boston.
 Solderene Manufacturing Company, Boston.
 Soldier Boys' Kiss Sales Agency, Inc., Lynn.
 Soley & Blair, Incorporated, Chelsea.
 Solidarity Publishing Company, The, Boston.
 Sollers, Phillips and Company, Incorporated, Boston.
 Solov-Hinds Company, Boston.
 Somerset Company, Inc., Boston.
 Somerset Garage Co., Boston.
 Somerset Hat & Rug Co., Somerset.
 Somerset Investment Company, Boston.
 Somerset Knitting Company, Boston.
 Somerset Shoe Co., Salem.
 Somerset Stove Foundry Company, Somerset.
 Somerville Amusement Company, Somerville.
 Somerville Charcoal Company, Somerville.
 Somerville Coal Company, Somerville.
 Somerville Cottage Hospital Inc., The, Somerville.
 Somerville Grocery & Provision Market Inc., Somerville.
 Somerville Horse Railroad Company, Boston. 1857, c. 250.

Somerville Iron Foundry Company, Somerville.
 Somerville Journal Company, Somerville.
 Somerville Machine and Foundry Company, Boston.
 Somerville Olympia Company, Somerville.
 Somerville Press, Incorporated, The, Somerville.
 Somerville Publishing Co., Inc., The, Somerville.
 Somerville Trust Company, Somerville. 1904, c. 374.
 Somerville Union Hall Company, Somerville.
 Somerville Wood Working Company, Somerville.
 Somol Company, Ltd., The, Boston.
 Sonora Railway Company, Limited.
 Sorosis Advertising Agency, The, Lynn.
 Sorosis Shoe Company of Boston, Boston.
 Soule Art Publishing Company, Boston.
 Soule Mill, New Bedford.
 South Acton Coal and Lumber Company, Acton.
 South Acton Woolen Co., Boston.
 South Barre and District Cooperative Association, Barre.
 South Bay Company, Boston.
 South Bay Garage Company, Boston.
 South Bay Improvement Company, Boston.
 South Bay Storage Warehouse Co., The, Boston.
 South Bay Wharf and Terminal Company, Boston.
 South Boston Building Association, South Boston.
 South Boston Co-operative Society, Boston. ✓
 So. Boston Lithuanian Co-operative Association, Boston. ✓
 South Boston Wood and Coal Company, Boston.
 South Carolina Light, Power and Railways Company, Boston.
 South Congregational Meeting House in Lowell, Proprietors of, Lowell.
 South Egremont Water Company, Egremont. 1912, c. 436.
 South End Amusement Company, Boston.
 South End Lumber Company, Boston.
 South End Motor Car Company, Boston.
 South End Pharmacy, Worcester, Mass., The, Worcester.

- South Leather Company, Incorporated, Boston.
- South Lincoln Dairy Company, Lincoln.
- South Purchase Cranberry Company, Middleborough.
- South Shore Delivery Company, Cohasset.
- South Shore Garage, Inc., Cohasset.
- South Shore Newspaper Company, Boston.
- South Shore Poultry Farms Incorporated, Norwell.
- South Station Haberdasher, Inc., Boston.
- South Street Inn, Inc., Pittsfield.
- South Village Investment Company, Rockport.
- South Weymouth Ice Company, Weymouth.
- Southbridge Coal Company, Southbridge.
- Southbridge Development Company, Southbridge.
- Southbridge Investment Company, Southbridge.
- Southbridge Optical Company, Southbridge.
- Southbridge Printing Company, Southbridge.
- Southbridge Water Supply Company, Southbridge. 1880, c. 73.
- Southeastern Massachusetts Power & Electric Company, Marion. R. L. c. 110.
- Southern Apartments, Inc., Boston.
- Southern Berkshire Marble Co., Sheffield.
- Southern Illinois Coal Mines, Inc., Boston.
- Southern Land Company, Boston.
- Southern Massachusetts Telephone Company, The, New Bedford. 1870, c. 224.
- Southern New England Country Fair, Incorporated, New Bedford.
- Southern New England Railroad Corporation. 1912, c. 725.
- Southgate Building Company, Boston.
- Southgate Machinery Co., Boston.
- Southgate Press — T. W. Ripley Co., The, Boston.
- Southworth Company, West Springfield.
- Sovereign Motor Truck & Service Co., Boston.
- Sovereign Waist Company, Boston.
- Sozin Arch Support Co., Boston.
- Spalding Dry Goods Company, Lynn.

Spangler-Tubbs Motor Company, Boston.
 Spar-Light Company, Boston.
 Sparrell Print, The, Boston.
 Sparrell-Vickery & Bragdon, Inc., Marblehead.
 Sparrow & Company, Inc., Northborough.
 Sparrow Bros. Inc., Middleborough.
 Spartan Press Inc., Boston.
 Spatula Publishing Company, Boston.
 Spaulding-Moss Company, Boston.
 Spaulding Print Paper Co., Boston.
 Spaulding System Inc., Boston.
 Spaulding's Bakery, Inc., North Adams.
 Spauldings Incorporated, Boston.
 Special Tool Company, Hanover.
 Speciality Nail Company, Raynham.
 Specialty Cloak and Skirt Company, Boston.
 Specialty Company, The, Boston.
 Specialty Leather Goods Co., Boston.
 Specialty Paper Manufacturing Company, Boston.
 Specialty Sales Company, Boston.
 Specialty Shop, The, Boston.
 Spence & Company, Inc., Boston.
 Spencer Board of Trade Corporation, Spencer.
 Spencer Box Co., Spencer.
 Spencer Express Company, Spencer.
 Spencer Gas Company, The, Spencer. Pub. Stat., c. 106.
 Spencer Hardware Co., Spencer.
 Spencer Hotel Company, Spencer.
 Spencer Kellogg & Sons of Massachusetts, Incorporated, Boston.
 Spencer, Madison, Mann Company, Inc., Boston.
 Spencer Turbine Cleaner Company of Massachusetts, Boston.
 Spencer Wire Company, Spencer.
 Spencer Yarn Company, North Attleborough.
 Spiers Brick Co., Boston.

Spinney Realty Company, Lynn.
 Spiritual Alliance Weekly Publishing Company, The, Montague.
 Splitdorf Electrical Company of Boston, Boston.
 Sporting Goods Sales Company, The, Boston.
 Sportsmen's Club of Greater Boston Company, The, Boston.
 Sprague & Company Limited, Boston.
 Sprague, Bates, Place Company, Boston.
 Sprague, Breed & Brown Company, Beverly.
 Sprague, Breed, Stevens & Newhall Incorporated, Lynn.
 Sprague, Nugent Company, Boston.
 Spray Engineering Company, Boston.
 Spray Primer Company, The, Boston.
 Spring Coal Company, Boston.
 Spring Farm Poultry Company, Littleton.
 Spring Snap Fastener Company, Lynn.
 Spring Street Canoe House, Inc., Dedham.
 Springdale Finishing Company, Canton.
 Springfield and Suburban Laundry Company, Springfield.
 Springfield Arms Company, Springfield.
 Springfield Athletic Company, Springfield.
 Springfield Automobile Company, Springfield.
 Springfield Baking Company, Springfield.
 Springfield Bankers' Associates, Inc., Springfield.
 Springfield Body Company, Springfield.
 Springfield Brick Company, Springfield.
 Springfield Buick Company, Springfield.
 Springfield Business School, Incorporated, The, Springfield.
 Springfield-Cambridge Realty Company, Springfield.
 Springfield Chemical Products Company, Springfield.
 Springfield Commercial Corporation, Springfield.
 Springfield Deodorizing and Disinfectant Company, Springfield.
 Springfield Facing Company, Springfield.
 Springfield Fire and Marine Insurance Company, Springfield. 1849, c. 135.
 Springfield Foundry Company, Springfield.

- Springfield Gas Light Company, Springfield. 1847, c. 15.
- Springfield Glazed Paper Company, The, Springfield.
- Springfield Grinding Company, Springfield.
- Springfield Homestead Newspaper Company, Springfield.
- Springfield Ice and Coal Company, Springfield.
- Springfield Iron Works, Springfield.
- Springfield Leather Company, Springfield.
- Springfield Mantel & Tile Company, Incorporated, Springfield.
- Springfield-Merg Reduction Company, Boston.
- Springfield Metal Body Company, The, Springfield.
- Springfield Metal Furring Company, Springfield.
- Springfield Navigation Company, The, Springfield.
- Springfield Office Supply Company, The, Springfield.
- Springfield Painting and Decorating Company, Inc., Springfield.
- Springfield Paper Company, Springfield.
- Springfield Photo-Engraving Company, Springfield.
- Springfield Plumbing and Heating Company, The, Springfield.
- Springfield Produce Brokerage Company, The, Springfield.
- Springfield Rubber Company, Springfield.
- Springfield Safe Deposit and Trust Company, Springfield. 1885, c. 343.
- Springfield Silver Black Fox Company, Springfield.
- Springfield Street Railway Company, Springfield. 1868, c. 63. 1869, c. 113.
- Springfield Tool Co., Springfield.
- Springfield Transit Company, Springfield.
- Springfield Typewriter Exchange, Inc., Springfield.
- Springfield Union Publishing Company, Springfield.
- Springfield Valve Company, Springfield.
- Springfield Vault & Construction Co., Springfield.
- Springfield Vulcanizing Co. Inc., Springfield.
- Springfield Waste Company, Springfield.
- Springfield Webbing Company, Springfield.
- Springfield Wholesale Grocery Company, Incorporated, Springfield.
- Spurr Veneer Company, Boston.
- Sta-Put Pin Company, Incorporated, Boston.

Stack Heater Company, Boston.
 Stacy Adams Company, Brockton.
 Stacy's Clothing Store, Inc., Gloucester.
 Stafford Iron Works, Inc., Worcester.
 Stafford Mills, Fall River.
 Stamped Specialties Company, Boston.
 Standard Action Co., Cambridge.
 Standard Aseptic Laboratories, Inc., Boston.
 Standard Auto Horn Company, Somerville.
 Standard Auto Supply Co., Boston.
 Standard Automobile Co. of New England, Boston.
 Standard Bottling and Extract Company, Boston.
 Standard Bottling Company, Lowell.
 Standard Brush Company, Boston.
 Standard Charcoal Company, Somerville.
 Standard Clothes Dryer Company, Worcester.
 Standard Coal Co., Boston.
 Standard Company, The, Boston.
 Standard Copper Works, Inc., Boston.
 Standard Crayon Manufacturing Company, Danvers.
 Standard Diary Company, The, Cambridge.
 Standard Dyewood & Extract Company, Medford.
 Standard Egg Co. Inc., Boston.
 Standard Envelope Sealer Manufacturing Company, Somerville.
 Standard Equipment Company, The, Fall River.
 Standard Fabric Company, Fall River.
 Standard Fibre Company, Somerville.
 Standard Fish Company, Boston.
 Standard Foundry Company, Worcester.
 Standard Grocery Company, Boston.
 Standard Harness and Saddlery Company, Boston.
 Standard Hardware Company, Lynn.
 Standard Horse Shoe Company, Wareham.
 Standard Kid Mfg. Co., Boston.

Standard Leather Company of Brockton, Brockton.
 Standard Lumber Company, The, Boston.
 Standard Machinery Co., Worcester.
 Standard Municipal Supply Company, Boston.
 Standard Nipple and Threading Company, The, Fall River.
 Standard Oilgas Burner Company, Springfield.
 Standard Package Company, Boston.
 Standard Paper Goods Company, Worcester.
 Standard Paper Tube Works, Lowell.
 Standard Patents and Securities Company, Boston.
 Standard Photo Play Distributors Co., Boston.
 Standard Plunger Elevator Company, Worcester.
 Standard Pocahontas Coal Company, Boston.
 Standard Publishing Company, The, Boston.
 Standard Range and Stove Company, Boston.
 Standard Real Estate Company, Boston.
 Standard Realty Company, Boston.
 Standard Remedy Company, Lynn.
 Standard Rotary Valve Co., Pittsfield.
 Standard Service Pipe Cleaning Company, Boston.
 Standard Shoe Machinery Company, Lawrence.
 Standard Smelting Company, Boston.
 Standard Stamp Affixer Company, Boston.
 Standard Steel Shelving Company, Boston.
 Standard Stove Lining Company, Taunton.
 Standard Supply Company Incorporated, Lowell.
 Standard Tire and Rubber Company, Boston.
 Standard Tire & Rubber Company of Springfield, Springfield.
 Standard Tire Valve Co., Boston.
 Standard Turning Works, Cambridge.
 Standard Union Company, Boston.
 Standard Upholstering Co., The, Boston.
 Standard Whip Company, Westfield.
 Standard Woven Fabric Company, Framingham.

Standish Hall Company, Abington.
 Standish Hotel Company, Worcester.
 Standish Shore, Inc., Worcester.
 Standish Worsted Company, The, Plymouth.
 Stanhope Forge and Machine Works, Boston.
 Stanley Amusement Company, Lawrence.
 Stanley Company, The, Lawrence.
 Stanley Garage Company, Boston.
 Stanley Grain Company, Lawrence.
 Stanley, Harlow & Woodlock Company, Chelsea.
 Stanley Motor Carriage Company, Watertown.
 Stanley Wood Grain Company, Taunton.
 Stanley Woolen Company, Uxbridge.
 Stanwood Manufacturing Co., Boston.
 Staples & Bell Inc., Boston.
 Staples and McAuliffe Co., The, Boston.
 Staples & Towse, Inc., Boston.
 Staples Coal Company, Taunton.
 Staples Coal Company of Boston, Boston.
 Staples Coal Company of Fall River, Fall River.
 Staples Coal Company of Rhode Island, Boston.
 Staples Coal Company of Taunton, Taunton.
 Star Amusement Company, Boston.
 Star Brass Manufacturing Company, Boston.
 Star Cement Company, Boston.
 Star Company, Newton.
 Star Credit Clothing Company, Fall River.
 Star Electric Company, Worcester.
 Star Finance Company, Boston.
 Star Fish Company, Boston.
 Star Games Corporation, Cambridge.
 Star Island Steamboat Co., Boston.
 Star Laundry Company of Methuen, Methuen.
 Star Manufacturing Company, Leominster.

Star Printing Company, Boston.
 Star Stock Company, Boston.
 Star Tea, Coffee & Wholesale Grocery Importers, Inc., Boston.
 Star Theatres Incorporated, Boston.
 Star Webbing Works, Inc., Brockton.
 Star Worsted Company, Fitchburg.
 Stark Lunch Company, Boston.
 Stark Supply Co., Boston.
 Starkey Theatre Company, North Attleborough.
 Starr Bog Company, Wareham.
 Starrett & Simes Company, Springfield.
 Starrett, Fields Company, Boston.
 Staso Laminated Slate Company, Boston.
 Staso Milling Company, Boston.
 State of Maine Lumber Co., Springfield.
 State Publishing Company, Boston.
 State Security Company, Boston.
 State Street Exchange, Boston. 1888, c. 82.
 State Street Trust Company, Boston. 1891, c. 199.
 State Wharf and Storage Company, Boston.
 Static Carbonating Company, Boston.
 Stearns and Hill, Inc., Melrose.
 Stearns & McKay Company, Marblehead.
 Stearns-Daniels Company, Boston.
 Stearns Furniture Company, Worcester.
 Steel Specialties Company, Boston.
 Steele & Abbott Company, Gloucester.
 Steere-Meder Provision Company, Boston.
 Steiger Company, The, Fall River.
 Steiger, Dudgeon Company, New Bedford.
 Steimer & Moore Whip Company, Westfield.
 Steinberg Theatre Company, Webster.
 Stenberg and Company, Incorporated, Worcester.
 Stenman Wire Specialty Company, Worcester.

Stephen L. Bartlett Company, Boston.
 Sterilac Company, Boston.
 Sterling Auto Company, Fall River.
 Sterling Brush & Mop Co., Boston.
Sterling Brush Company, Lynn. Name changed to Essex Brush Company.
 Sterling Cider Co., Sterling.
 Sterling Comb Company, Leominster.
 Sterling Inn Company, Clinton.
 Sterling Knit Goods Company, Boston.
 Sterling Land Improvement Company, Boston.
 Sterling Manufacturing Co., Boston.
 Sterling Motor Car Company, Brockton.
 Sterling Press Company, Boston.
 Sterling Products Company, Cambridge.
 Sterling Ring Traveler Company, The, Fall River.
 Sterling Shoe Company, Lynn.
 Sterling Tobacco Company, Boston.
 Sterling Whip Company, The, Westfield.
 Sterling Worsted Company, The, Clinton.
 Sterlingworth Charcoal Company, Cambridge.
 Stern-Made Dress Co., The, Boston.
 Sterne Bros. Co., Boston.
 Sterns Lumber Company, Boston.
 Stetson Coal Company of Boston, The, Boston.
 Stetson Co. Clothes of to-day, The, Boston.
 Stetson Foster Company, Boston.
 Stetson Press, Inc., The, Boston.
 Stetson Shoe Company, The, Weymouth.
 Stetson Shops Company, The, Weymouth.
 Stevens-Duryea Company, Chicopee.
 Stevens Linen Works, Dudley.
 Stevens Manufacturing Company, Fall River.
 Stevens Soft Sole Shoe Co., Salem.
 Stewart & Ireland Company, Boston.

- Stewart Automobile Corporation, Boston.
- Stewart Bottling Company, Boston.
- Stewart, Skinner Co., Worcester.
- Stewart Truck Service, Inc., Springfield.
- Stickney & Poor Spice Co., Boston.
- Stirling Mills, Lowell.
- Stockbridge Lighting Company, Stockbridge. Rev. Laws, c. 110.
- Stockbridge Shoe Company, Haverhill.
- Stockbridge Water Company, Stockbridge. 1851, c. 210.
- Stocker Electrical Company, Boston.
- Stockholders Security Company, Boston.
- Stockholders' Service Corporation, Boston.
- Stoddard Motor Car Company, Springfield.
- Stoddard Rubber Co., Inc., Worcester.
- Stoddard Tire & Repair Co., Worcester.
- Stoddard Union Company, Somerville.
- Stone-Adams Co., Boston.
- Stone & Andrew, Inc., Boston.
- Stone and Berg Lumber Company, Worcester.
- Stone & Downer Co., Boston.
- Stone and Forsyth Company, Boston.
- Stone and Foster Lumber Company, Worcester.
- Stone & Knight Company, Waltham.
- Stone & Webster Construction Company, Boston.
- Stone & Webster Engineering Corporation, Boston.
- Stone & Webster Management Association, Inc., Boston.
- Stone Building Company, Somerville.
- Stone Leather Company, Brockton.
- Stone Meal Products Company, Springfield.
- Stone, Timlow & Co., Incorporated, Boston.
- Stone-Underhill Heating and Ventilating Company, Boston.
- Stone Wire Goods Company, Somerville.
- Stoneham Trust Company, Stoneham. 1904, c. 374.

Stone's Express Incorporated, Lynn.

Stoneville Company, Auburn.

Stony Brook Carbonizing Company (North) Chelmsford.

Stony Brook Railroad Corporation, Lowell. 1845, c. 251.

Stony Brook Water Power Company, Littleton and Westford.

Stop Thief Window Lock Company, Boston.

Storage Grocery Company, The, Salem.

Storer and Gelotte Co., Quincy.

Story Company, The, Rockport.

Story Simmons Company, The, Boston.

Stoughton Earth Company, Boston.

Stoughton Gas and Electric Company, Stoughton. Pub. Stat., c. 106.

Stoughton Rubber Company, Boston.

Stoughton Stamping Company, Stoughton.

Stoughton Trust Company, Stoughton. 1904, c. 374.

Stout, Scanlan Company, Boston.

Stover and Bean Co., Lowell.

Stover-Lang Company, Boston.

Stowe and Woodward Company, Brockton.

Strand Amusement Company, New Bedford.

Strand Realty Company of Lowell, Boston.

Strand Self Rising Seat Appliance Company, Boston.

Strand Theatre Company of Lawrence, Mass., The, Lawrence.

Strand Theatre Company of Lowell, Boston.

Strand Theatre Company of Lynn, Boston.

Strand Theatre Company of Worcester, Boston.

Strand Theatres of Maine, Incorporated, Boston.

Strandway Realty Co., Boston.

Strange Manufacturing Company, Mansfield.

Stratford Company, Publishers, The, Boston.

Strathmore Paper Company, West Springfield.

Strathmore Worsted Mills, Concord.

Stratton Automobile Company, Malden.

Stratton Garage, Inc., Malden.

Stratton-Manuel Garage, Inc., Malden. Name changed to Stratton Garage, Inc.

Stratton Press, Inc., The, Watertown.

Street Lumber Company, The, South Hadley.

Streeter & Sons Co., Worcester.

Stromberg Motor Devices Company of Massachusetts, Boston.

Structural Cement Stone Company, Lynn.

Structural Granite Company, Lynn.

Sturgis Jones Last Company, Brockton.

Sturtevant Aeroplane Co., Boston.

Sturtevant and Haley Beef and Supply Company, Boston.

Sturtevant and Hook Corporation, The, New Bedford.

Sturtevant, Merrick Company, Springfield.

Sturtevant, Whiting Company, North Attleborough.

Stutz Motor Car Company of Boston, Boston.

Stutz Motor Service & Auto Repair Company of Boston, Boston.

Sub-Target Gun Company, Boston.

Suburban Amusement Company, Natick.

Suburban Coal Company, Somerville.

Suburban Gas and Electric Company, Revere. Pub. Stat., c. 106.

Suburban Land Company, Inc., Boston.

Suburban Publishing Co. Inc., Watertown.

Suburban Theatres, Incorporated, Boston.

Success Manufacturing Company, Gloucester.

Suffolk Association, Incorporated, Chelsea.

Suffolk Brewing Company, Boston.

Suffolk Cigar Ass'n., (Inc.), Boston.

Suffolk Coal Company, Boston.

Suffolk Converting Company, Boston.

Suffolk Decorating Company, Boston.

Suffolk Furniture Co., Cambridge.

Suffolk Heat & Supply Company, Boston.

Suffolk Improvement Company Inc., Boston.

Suffolk Leasehold Company, Boston.

Suffolk Securities Company, Boston.

- Suffolk Square Pharmacy Inc., Malden.
 Suffolk Storage Warehouse Company, Boston.
 Suffolk Street Garage, Inc., Lynn.
 Sugar Bowl Inc., The, Lawrence.
 Sugden Automatic Automobile Company, The, Lawrence.
 Sugden Press Bagging Company, The, Chelmsford.
 Sullivan Brothers Corporation, Brockton.
 Sullivan Brothers, Inc. of Boston, Boston.
 Sullivan-Colpitts Company, incorporated, The, Worcester.
 Sullivan Company, The, Springfield.
 Sullivan Granite and Construction Company, The, New Bedford.
 Sullivan Machinery Company, Boston.
 Sullivan-O'Connor Co., Inc., Springfield.
 Sullivan Sample Shoe Store Incorporated, Malden.
 Sulpholia Manufacturing Co., Boston.
 Sumatra Coffee Company, Boston.
 Summerfield Company, Boston.
 Summit Hospital, Brookline.
 Summit Thread Company, Boston.
 Sumner Avenue Extension Company, Springfield.
 Sumner Coal Company, Worcester.
 Sumner Crosby & Son Incorporated, Boston.
 Sumner Fruit Co., Worcester.
 Sumner Manufacturing Company, Boston.
 Sumner's Market Company, Boston.
 Sun American Publishing Company, Lawrence.
 Sun Printing Company, The, Pittsfield.
 Suncook Mills, Boston.
 Sunderland Electric Light and Power Company, Sunderland. Rev. Laws, c. 110.
 Sunderland Water Company, Sunderland. 1884, c. 107.
 Sunny Monday Laundry Incorporated, Needham.
 Sunnymeade Farms Inc., Southborough.
 Superb Theatre, Inc., Boston.
 Superba Towel Co., Fall River.

Superintendent and Foreman Company, The, Boston.

Superior Dyeing & Cleansing Co., Inc., The, Boston.

Superior Garment Company, Springfield.

Superior Laundry Company, Springfield.

Superior Lunch Company, Worcester.

Superior Millinery Company, Boston.

Superior Spiral Tool-Driver Company, Springfield.

Superior Tissue Paper Company, Springfield.

Superior Toggle Company, Inc., Boston.

SuperSkirt Company, The, Boston.

Supply Trades Credit Bureau, Inc., Boston.

Supreme Theatre Inc., Boston.

Sure Seal Manufacturing Company, Worcester.

Surpass Leather Corporation, Boston.

Susquehanna Silk Mills of Massachusetts, Boston.

Sutherland Company, Incorporated, The, Holyoke.

Sutton Farmers Cooperative Company, (West) Sutton.

Sutton's Mills, Boston.

Svea Publishing Company, Worcester.

Swain Construction Company, The, Lynn.

Swallow & Fales Company, Boston.

Swampscott Gelatine Company, Swampscott.

Swan Holt Company, The, Boston.

Swan-Russell Company, Boston.

Swansea Dye Works, Swansea.

Swanson Baking Company, Fitchburg.

Swartz Shoe Company, Lynn.

Swasey Brothers Incorporated, Newburyport.

Swasey, Raymond & Page, Incorporated, Boston.

Swedish News Publishing Co., Inc., The, Boston.

Swedish Publishing Company, The, Worcester.

Sweetland Waste Co., Boston.

Swift Coates Company, Greenfield.

Swift-McNutt Company, Boston.

- Swift River Company, Enfield.
 Swiss Embroidery Company, Boston.
 Switzler Manufacturing Company, Boston.
 Sydney Birch Company, Mansfield.
 Sylvanus Rich Corporation, Somerville.
 Sylvanus Smith & Co., Inc., Gloucester.
 Sylvester Bros. Co., Boston.
 Sylvester Company, The, Somerville.
 Sylvester Tower Company, Cambridge.
 Syndicate Cloak and Suit Stores, Inc., Fall River.
 Syriac & Bartlett Mfg. Co., Boston.
 Syrian Baking Company, Boston.
 T. A. Callahan Company, Worcester.
 T. A. Cromwell & Son Company, Boston.
 T. A. Faulds Company, Boston.
 T. A. Holt Company, Andover.
 T. C. Brooks Company, Boston.
 T. C. Entwistle Company, Lowell.
 T. C. Thurlow's Sons, Incorporated, West Newbury.
 T. Casey Company, Boston.
 T. D. Barry Company, Brockton.
 T. D. Cook and Company, Incorporated, Boston.
 T. D. Downing Co., Boston.
 T. D. Sullivan and Sons Company, Newton.
 T. D. Whitney Company, Boston.
 T. Dexter Johnson Company, Boston.
 T. E. Chase & Son Company, Boston.
 T. E. Moseley Co., Boston.
 T. E. Rich Company, Barre.
 T. F. Folino Construction Company (Inc.), Watertown.
 T. F. Graham Co., Abington.
 T. F. Walsh Company, Taunton.
 T. Flanagan Company, Springfield.
 T. G. Frothingham & Co. Incorporated, North Attleborough.

- T. H. & B. Chemical Company, Boston.
 T. H. Gill Co., Boston.
 T. H. Jones Shoe Co., Stoneham.
 T. H. Lane & Son Company, Boston.
 T. H. O'Donnell & Company, Inc., Cambridge.
 T. H. Rideout Manufacturing Company, Cambridge.
 T. H. Wheeler Company, Boston.
 T. H. Whittemore Co., Boston.
 T. J. Broderick Company, Ipswich.
 T. J. Flynn Metal Works Inc., The, Cambridge.
 T. J. Sullivan Coal Co., Springfield.
 T. M. Walker Company, Springfield.
 T. Martin and Brother Manufacturing Company, Chelsea.
 T. Noonan & Sons Company, Boston.
 T. O. Metcalf Company, Boston.
 T. P. Sampson Company, Springfield.
 T. Shea, Incorporated, Springfield.
 T. Stuart & Son Company, Newton.
 T. T. Greenwood & Son, Incorporated, Gardner.
 T. W. Gilbert Company, Springfield.
 T. W. Norman Company, Boston.
 T. W. Rogers Company, Lynn.
 T Wharf Supply and Rental Company, Boston.
 Taber Mill, New Bedford.
 Taber-Wheeler Company, Boston.
 Taconic Sulphur Ore Company, North Adams.
 Tafaco Specialty Company, Boston.
 Taft Woolen Company, Bellingham.
 Taghconic Telephone Company, West Stockbridge. Rev. Laws, c. 110.
 Tait Coal Company, Springfield.
 Talbot & Co., Inc., Boston.
 Talbot Avenue Auto Station, Boston.
 Talbot Avenue Garage Co., Boston.
 Talbot Clothing Company, Lowell.

Talbot Company, Boston.
 Talbot Dyewood and Chemical Company, Billerica.
 Talbot-Kimball Company, Fitchburg.
 Talbot Manufacturing Company, Norton.
 Talbot Mills, Billerica.
 Talbot-Quincy, Inc., Quincy.
 Talbot-Seeley Company, Taunton.
 Talbot Wool Combing Company, Norton.
 Tally-ho Knitting Company, Douglas.
 Tanana Associates, Incorporated, The, Boston.
 Tanlac Sales Company of Massachusetts, Inc., The, Springfield.
 Tanners Egg Company, Boston.
 Tanners Trading Company, Boston.
 Tarbell-Watters Company, The, Springfield.
 Tarpon Market Inc., The, Newburyport.
 Tarr and Wonson, Limited, Gloucester.
 Tarr's Structural and Marine Paint Company, Rockport.
 Tate Manufacturing Company, Boston.
 Taunton and Pawtucket Street Railway Company. Rev. Laws, c. 112.
 Taunton Construction Company, Taunton.
 Taunton Cotton Mills Company, Taunton.
 Taunton Crucible Company, Taunton.
 Taunton Daily Globe Publishing Company, Taunton.
 Taunton Dye Works and Bleachery Company, Taunton.
 Taunton Evening News, Taunton.
 Taunton Gas Light Company, Taunton. 1853, c. 3.
 Taunton Hebrew Loan Association, Inc., The, Taunton.
 Taunton Hotel Company, Taunton.
 Taunton Knitting Co., Taunton.
 Taunton-New Bedford Copper Company, Taunton.
 Taunton Oil Cloth Company, Taunton.
 Taunton Planing Mill Company, Taunton.
 Taunton Produce Company, Taunton.
 Taunton Retail Credit Bureau Inc., The, Taunton.

Taunton Rivet Works, Taunton.
 Taunton Rubber Company, Taunton.
 Taunton Sample Shop, Inc., Taunton.
 Taunton Spindle Company, The, Taunton.
 Taunton Wholesale Millinery Company, The, Taunton.
 Taunton Wool Stock Company, Taunton.
 Taxi Service Company, Boston.
 Taylor & Mayo Company, Boston.
 Taylor Bramley Company, The, Chicopee.
 Taylor Brothers Laundry, Incorporated, Boston.
 Taylor Chemical Company, Boston.
 Taylor Gluem Company, Boston.
 Taylor Goodwin Company, Bradford.
 Taylor-Logan Co. Papermakers, Holyoke.
 Taylor Machinery Company, Boston.
 Taylor Press, Inc., The, Boston.
 Tech Block, Inc., The, Boston.
 Tecumseh Mills, Fall River.
 Tee Pond Fish & Game Club, (Incorporated), Boston.
 Teel Manufacturing Company, Incorporated, Medford.
 Teel Motor Company, Medford.
 Tel-Dex Company, The, Boston.
 Telegram Publishing Co., The, Lawrence.
 Telegram Publishing Company of Pittsfield, Massachusetts, Pittsfield.
 Telegraphers Trading & Loan Company, Boston.
 Teleelectric Company, The, Pittsfield.
 Telepost Company of Massachusetts, Boston. Rev. Laws, c. 110.
 Temple Garden Company, The, Boston.
 Temple Manufacturing Company, Boston.
 Temple Stuart Company, The, Templeton.
 Temple Theatre Company, Boston.
 Templeton Manufacturing Company, Boston.
 Tennessee Eastern Electric Company, Boston.
 Terminal Fumigating Company, Boston.

- Terminal Garage Inc., Boston.
- Terminal Storage Company, Boston.
- Terminal Wharf & Railroad Warehouse Company, Boston.
- Tewksbury's Express Co., Winthrop.
- Textile American Publishing Company, Boston.
- Textile City Fire Insurance Company of Lowell, Mass., Lowell. 1907,
c. 576.
- Textile Exhibitors' Association, Incorporated, The, Boston.
- Textile Manufacturing Company, Westfield.
- Textile Mill & Realty Co., Attleboro.
- Textile Overseers Review Publishing Company, Boston.
- Textile Products Company, Melrose.
- Textile Securities Company, Boston.
- Thacher & Co., Inc., Boston.
- Thacker-Craig Paper Company, Springfield.
- Thais Worsted Company, Boston.
- Thayer Company, Worcester. Name changed to Geo. B. Smith Co.*
- Thayer-Foss Company, Boston.
- Thayer-Griffith Co., Boston.
- Thayer, Kohn & Beyer Company, Boston.
- Thayer-McNeil Company, Boston.
- Thayer Woolen Company, Oxford.
- Theall and Bentham Company, Boston.
- Theater Amusement Company, The, Springfield.
- Thendara Company, The, Boston.
- Theodore Dangelmayer, Jr., Incorporated, Waltham.
- Theodore Metcalf Company, Boston.
- Theodore Schwamb Company, The, Arlington.
- Thermolac Manufacturing Company, Boston.
- Thibodeau Business College Inc., Fall River.
- Third Oakland Syndicate, Incorporated, Springfield.
- This is Holmes' Corporation, Brockton.
- Thissell Company, The, Beverly.
- Thom Hat Co., The, Haverhill.
- Thomas A. Brook Company, Boston.

- Thomas A. Elston Company, Boston.
 Thomas A. Stewart Company, Boston.
 Thomas and Company, Inc., Worcester.
 Thomas B. Morrill, Incorporated, Boston.
 Thomas Box Company, Inc., Boston.
 Thomas Brothers Company, Boston.
 Thomas Cavanagh Company, Boston.
 Thomas D. Gard Company, Incorporated, Worcester.
 Thomas Dalby Company, Watertown.
 Thomas F. Duffy Company, Lowell.
 Thomas F. Galvin, Incorporated, Boston.
 Thomas G. Andrews Company, Boston.
 Thomas G. Douglass Company, Cambridge.
 Thomas Groom & Co., Incorporated, Boston.
 Thomas H. Hart Company, Boston.
 Thomas H. Logan Company, Hudson.
 Thomas J. Clark, Inc., Boston.
 Thomas J. Grey Company, Boston.
 Thomas J. Hind, Inc., Boston.
 Thomas J. Shea Company, Boston.
 Thomas, Lake & Whiton, Inc., Boston.
 Thomas M. Taylor Company, Boston.
 Thomas-Mayer Co., The, Boston.
 Thomas O'Brien Company, Lawrence.
 Thomas O'Connell Manufacturing Company, Somerville.
 Thos. P. Nichols and Son Company, Lynn.
 Thomas S. Childs, Incorporated, Holyoke.
 Thomas Smith Company, Worcester.
 Thomas Strahan Decorating Company, Boston.
 Thomas Sutton Company, The, Needham.
 Thomas Todd Co., Boston.
 Thomas W. Emerson Company, Boston.
 Thomas W. Johnson Company, Lowell.
 Thomas W. Reed Company, Inc., Boston.

Thompson & Norris Company, The, Boston.
 Thompson and Spear Company, Boston.
 Thompson Box Company, Cambridge.
 Thompson Bros. Incorporated, Brockton.
 Thompson Coal Co., Somerville.
 Thompson Construction Company, Haverhill.
 Thompson Course Incorporated, The, Worcester.
 Thompson, Dawson Hide-Seasoning Machine Company, The, Springfield.
 Thompson-Durkee Company, Boston.
 Thompson Grocery Company, The, Boston.
 Thompson Hardware Company, The, Lowell.
 Thomson Electric Welding Company, Lynn.
 Thomson Spot Welder Company, Lynn.
 Thor Motorcycle Company, Boston.
 Thorn & Company, Incorporated, Boston.
 Thorn Medicine Company, The, Fitchburg.
 Thorndike Company, Palmer.
 Thorp and Martin Co., Boston.
 Thorp & Martin Typewriter Co., Boston.
 Three Brothers' Market, Inc., Boston.
 Three Millers Company, The, Boston.
 Thurston Machinery Company, Lynn.
 Tichnor Brothers Incorporated, Boston.
 Tide Water Oil Company of Massachusetts, Boston.
 Tilene Company, Boston.
 Tileston and Hollingsworth Company, Boston.
 Tileston and Livermore Company, Boston.
 Tilton & Cook Co., Leominster.
 Tilton Mills, Boston.
 Tilton Rubber Company, Boston.
 Times Company, The, Newton.
 Times Newspaper Company, New Bedford.
 Times Real Estate Corporation, Boston.
 Timothy Smith Company, Boston.

Timson Adler Leather Company, Inc., of Lynn, Lynn.
 Timson & Co. Incorporated, Boston.
 Timson Bros. Inc., Boston.
 Tipo's Interstate Express Company, Peabody.
 Tirrell Pharmaceutical Company, Boston.
 Titus & Buckley Company, Lynn.
 Tober Brothers Incorporated, Springfield.
 Tobey Lime Company, West Stockbridge.
 Tobey's Boston Suburban List Inc., Boston.
 Todd Protectograph Sales Company, Boston.
 "Toggery Shop" Inc., Worcester.
 Toiletine Company, The, Greenfield.
 Tolland Company, Tolland.
 Tolland Farmers Cooperative Exchange, Tolland. ✓
 Tolman Manufacturing Company, Boston.
 Tolman Print Incorporated, Brockton.
 Tom Wilson, Limited, Boston.
 Tomer Advertising Agency, Boston.
 Tommy's Auto Livery Inc., Brockton.
 Tompkins-Stoddard Company, Boston.
 Toomey and Cody Company, Springfield.
 Toomey and Demara Amusement Co., The, Lawrence.
 Toomey and Demara Operating Company, The, Lawrence.
Toomey, McDougall Co., Boston. Name changed to John J. Toomey Co.
 Toppan Boat Manufacturing Company, Boston.
 Torpedo Brand Manufacturing Company, Brookline.
 Torrey & Vialle Inc., Concord.
 Torrey, Bright & Capen Company, Boston.
 Torrey-Epstein Company, Boston.
 Torreys & Company, Incorporated, Boston.
 Torsion Nut-Lock and Washer Company, The, Boston.
 Totem Manufacturing Company, Boston.
 Totman & Ham Inc., Winthrop.
 Tourist Specialty Brush Company, Boston.

Tower Motor Co., Adams.
 Towle Land Company, Boston.
 Towle Manufacturing Company, Newburyport.
 Towne & Whitney, Inc., Gardner.
 Towne, Brayton and Osborn, Inc., Fall River.
 Towne Fuller Company, The, Springfield.
 Townsend-Gleason Company Inc., Boston.
 Toxaway Leather Company, Boston.
 Toy Theater Company, The, Boston.
 Toy Town Manufacturing Co., Winchendon.
 Tradd-Hoeschle Co. Inc., Marshfield.
 Traders Securities Company, Boston.
 Train Smith Company, Boston.
 Transcript Press, Incorporated, The, Dedham.
 Transcript Publishing Company, The, Holyoke.
 Trask Culm Furnace Company, Boston.
 Trask Heating Company, Boston.
 Traveler Shoe Company, The, Boston.
 Treat Hardware and Supply Company, Lawrence.
 Tremain Electric Company, Brockton.
 Tremont and Suffolk Mills, Lowell and Boston.
 Tremont Coal Company, Boston.
 Tremont Co-operative Society, Boston.
 Tremont Cranberry Company, Wareham.
 Tremont Nail Company, Boston and Wareham.
 Tremont Realty Corporation, Boston.
Tremont Stores, Inc., The, Boston. Name changed to Butler's Inc.
 Tremont Theatre Publishing Company, Boston.
 Tremont Trust Company, Boston. 1904, c. 374.
 Tremont Wine Company, Boston.
 Tremont Worsted Mills, Methuen.
 Tribe Automatic Headlight Co., Worcester.
 Tribou, Nickerson Company, Quincy.
 Tribune-Enterprise, Incorporated, The, Watertown.

Tribune Publishing Co., Plymouth.
 Trimount Investment Company, Boston.
 Trimount Laundry Company, Boston.
 Trimount Leather Company, Boston.
 Trimount Press, Inc., Boston.
 Trimount Real Estate and Loan Co., Inc., Boston.
 Trimount Theatre Company, Boston.
 Trimount Theatres Inc., Cambridge.
 Trinity Union Tailoring Co., Boston.
 Trio Manufacturing Company, Inc., Boston.
 Tripp Manufacturing Co., Lynn.
 Trisome Spring Water Company, Fall River.
 Triton Phonograph Company of Boston, The, Boston.
 Triumph Couch Bed Co., Boston.
 Tropical Products Company, Boston.
 Trostel Leather Company, Boston.
 Trowbridge Piano Co., Boston.
 Troy Cereal Company, Boston.
 Troy Cotton and Woollen Manufactory, Fall River.
 Troy Shoe Co., The, North Adams.
 Troy White Granite Company, Worcester.
 Truesdale Clinic, Inc., The, Fall River.
 Trumpbour-Whitehead Brass & Copper Company, Boston.
 Trussell Hay Harvesting Machinery Company, Boston.
 Try-Me Manufacturing Company, Springfield.
 Tube-Brush Co., Boston.
 Tubular Rivet and Stud Company, Boston.
 Tucke & Parker Company, Lowell.
 Tucker Teachers' Agency, Inc., Boston.
 Tudor Company, Boston.
 Tudor Ice Cream Co., Brockton.
 Tudor Lunch Company, Boston.
 Tudor Press, Incorporated, The, Boston.
 Tuners Supply Company, Somerville.

Tungsten Securities Corporation, Boston.
 Tuohey Company, The, Springfield.
 Turnbull Express Co., Lynn.
 Turner & Hefler Company, Hyde Park.
 Turner-Buckley Manufacturing Company, Inc., Boston.
 Turner-Ring Company, Boston.
 Turner, Tucker & Co., Inc., Boston.
 Turner's Falls Cotton Mills, Montague.
 Turners Falls Power & Electric Company, Amherst. R. L., c. 110.
 Turnhall Real Estate Corporation, Boston.
 ✓ Turva Co-operative Store Company, Quincy.
 Tutein, Shoules & Clay Co., Boston.
 Tuttle-Abbott Company, The, Boston.
 Tuttle Silver Company, Boston.
 Tuttle's Elixir Company, Boston.
 Tweedy and Barnes Company, North Attleborough.
 20th Century Billiard Co., Boston.
 Twentieth Century Chemical Company, The, Springfield.
 Twentieth Century Dye House, Inc., Lynn.
 Twentieth Century Millers' Agents, Inc., Boston.
 Twenty Associates of Gloucester, Incorporated, Gloucester.
 Twenty-five Associates of Roxbury, Inc., Boston.
 Twin-Elm Spring Corporation, The, Lexington.
 Twin Oak Poultry and Egg Company, Williamstown.
 Twin-Rim Company, Boston.
 Two-in-One Broom Company, Worcester.
 Twombly Express Company, Melrose.
 Tyler Rubber Company, Andover.
 Tyler Paper Manufacturing Company, Boston.
 Tyler-Verrill Manufacturing Co., Haverhill.
 Tylose Products Company, Boston.
 Tyng Box Company, Boston.
 Tyngsboro Electric Light Company, Tyngsborough. Rev. Laws, c. 110.
 Tyngsboro Ice Company, Tyngsborough.

Tyson, Locke & Kakas, Inc., Medford.
 Tyson, Weare & Marshall Co., Boston.
 U. C. Smith Company, Brockton.
 U. Holzer (Inc.), Hyde Park.
 U-Need-It Manufacturing Co., Boston.
 U. S. Fireproofing Co., Boston.
 U. S. Light & Heat Corporation, Boston.
 U. T. Hungerford Brass & Copper Company of Boston, Boston.
 Ultamite Roofing Corporation, Beverly.
 Umbagog Camp Company, Boston.
 Underhay Oil Co., Boston.
 Underwood Typewriter Company, Boston.
 Unicorn Film Service Corporation, Boston.
 Union Amusement Company, Brockton.
 Union Avenue Hospital, Incorporated, Framingham.
 Union Barrel Corporation, Boston.
 Union Belt Company, Fall River.
 Union Blacking Company, Incorporated, The, Lynn.
 Union Brass Foundry Company, Lowell.
 Union Building Association, Georgetown.
 Union Butter Company, The, Worcester.
 Union Coal and Wood Company, Holyoke.
 Union Coal Company, Fitchburg.
 Union Coal Ice and Grain Company, Lancaster.
 Union Company, Rockland.
 Union Cotton Manufacturing Company, Fall River.
 Union Curled Hair Company, Hyde Park.
 Union Delicatessen Stores Company, Boston.
 Union Desk Co., Boston.
 Union Drug Company of Malden, Malden.
 Union Engraving Company, The, Boston.
 Union Express Company, The, Clinton.
 Union Film and Supply Company, Boston.
 Union Fire Insurance Agency (Incorporated), Charlemont.

- Union Foundry Company, Fitchburg.
- Union Freight Railroad Company, Boston. 1872, c. 342.
- Union French Dry Cleaning Company, Worcester.
- Union Fruit and Produce Company, Boston.
- Union Fuel Company, Boston.
- Union Furniture Company, Brockton. (1915.)
- Union Furniture Company, The, Brockton. (1909.)
- Union Furniture Company Incorporated of Boston, Boston.
- Union Gear & Machine Company, Boston.
- Union Glass Company, Somerville.
- Union Glue Company, Boston.
- Union Grocery Company, Boston.
- Union Ice Company, Boston.
- Union Interstate Express Co., Salem.
- Union Laundry Co., Worcester.
- Union Laundry Company of Boston, Boston.
- Union Leather Company Incorporated, Brockton.
- Union Light & Power Company, Foxborough. Rev. Laws, c. 110.
- Union Linen Supply Company, Worcester.
- Union Machine Company, Fitchburg.
- Union Metal Works Inc., Chelsea.
- Union Mill, Becket.
- Union Mills Inc., Boston.
- Union Newspaper Company, Springfield.
- Union Optical Company, Boston.
- Union Partition Co., Inc., Boston.
- Union Plate & Wire Company, Attleboro.
- Union Plumbing and Heating Supply Company, Boston.
- Union Printing Company, Lowell.
- Union Publishing Company, Boston.
- Union Realty Company, Boston.
- Union Sales Co. Inc., Boston.
- Union Screen Plate Company, Fitchburg.
- Union Seal Company, Boston.

- Union Shoe Company, The, Lynn.
- Union Spinning and Plating Company, Incorporated, The, Boston.
- Union Square Dry Goods Co., Somerville.
- Union Square Garage, Incorporated, The, Somerville.
- Union Square Olympia Company, Somerville.
- Union Stables Company, Cambridge.
- Union Street Railway Company, New Bedford. 1887, c. 91.
- Union Supply Company, Boston.
- Union Theatre Company, Boston.
- Union Tool Company, Fitchburg.
- Union Trading Stamp Company, Boston.
- Union Trust Company, Boston. 1888, c. 422. Name changed to Equitable Trust Company.*
- Union Trust Company of Springfield, Massachusetts, Springfield. 1904, c. 374.
- Union Twist Drill Company, Athol.
- Union Water Meter Company, Worcester.
- Union Welting Company, Boston.
- Union Wholesale Drug Co., Boston.
- Unique Theatre Company of Boston, Boston.
- Unit Construction Co., The, Haverhill.
- Unit Railway Car Company, Watertown.
- United Amusement Company, Boston.
- United Attraction Company, The, Lexington.
- United Bottling Co., Boston.
- United Brick Company, Boston.
- United Building Company, Boston.
- United Candy Company, Boston.
- United Casing Co., Boston.
- United Chemists Corporation, Boston.
- United Clothing Company, incorporated, Fall River.
- United Consumers, Inc., Boston.
- United Cranberry Company, The, Boston.
- United Dairy Products Company, The, Boston.
- United Distributing Company, Boston.

- United Dress Manufacturing Company, Boston.
- United Drug Company, Boston.
- United Druggists Mutual Fire Insurance Company, Boston. 1907, c. 576.
- United Electric Apparatus Company, Boston.
- United Electric Light Company, Springfield. Pub. Stat., c. 106.
- United Electric Supply Company, Boston.
- United Employment Bureau, Inc., Boston. Name changed to Park Square Employment Bureau, Inc.*
- United Film Service, Incorporated, Boston.
- United Fish Company, Boston.
- United Fisheries Company, Gloucester.
- United 5 & 10 ¢ Stores, Incorporated, Springfield.
- United Fur Manufacturing Company, Boston.
- United Furniture Co., The, Boston.
- United Games Co., Inc., Boston.
- United Grocers Wholesale Company of Cambridge, Cambridge.
- United Grocers Wholesale Company of Marlboro, Marlborough.
- United Grocers Wholesale Company of New England, Boston.
- United Grocery Company of Lawrence, Lawrence.
- United Hammer Co., Boston.
- United Hardware Company, Boston.
- United Importing Company, Ltd., Boston.
- United Label & Tag Co., Boston.
- United Laboratories Company, Boston.
- United Limb & Brace Co., The, Boston.
- United Lumber Company, The, Springfield.
- United Manufacturing Company, The, Springfield.
- United Marble Companies, Boston.
- United Merchants Corporation, Springfield.
- United Metal Seal Company, Boston.
- United Mineral Company, Boston.
- United Nut Lock Company, Springfield.
- United Optical Company, Webster.
- United Perfume Company, Boston.
- United Pharmaceutical Company, Boston.

United Realty Co., Boston.
 United Remedy Co., Inc., Watertown.
 United Retailers, Inc., The, Boston.
 United Roof Coating Company, Beverly.
 United Sales Company, Inc., Worcester.
 United Sealing Machine Company, Springfield.
 United Service Company, Boston.
 United Shirt & Collar Co., Boston.
 United Show Company, Inc., Taunton.
 United Skirt Co., Springfield.
 United Spinning Machinery Company, Boston.
 United States Acoustical Correction Co., Boston.
 United States Agency, Incorporated, The, Boston.
 United States Bunting Company, Lowell.
 United States Cartridge Company, Lowell.
 United States Cities Railway Company, Boston.
 United States Color & Chemical Company, Boston.
 United States Column Company, Boston.
 United States Construction Company, Boston.
 United States Dry Plate and Film Company, Abington.
 United States Electric Generator Company, Boston.
 United States Electric Signal Company, Newton.
 United States Hopper Company, Boston.
 United States Hotel Company, Boston.
 United States Institute Company, Boston.
 United States Leather Company of Massachusetts, The, Boston.
 United States Mailing Case Company, Lowell.
 United States Merchants Protective Association, Inc., Boston.
 United States Oil Company, Boston.
 United States Peroxide Company, Worcester.
 United States Radiator Corporation of Massachusetts, Boston.
 United States Realty Company, Limited, Worcester.
 United States Rubber Company of New England, Boston.
 United States Sealing Company, Springfield.

United States Securities Company, Boston.
 United States Silver Fox Company, Boston.
 United States Snuff Company, Boston.
 United States Spring Bed Company, The, Springfield.
 United States Tanned Pigskin Company, Peabody.
 United States Transfer Advertising Company, Boston.
 United States Tropical Food Company, Malden.
 United States Trust Company, Boston. 1887, c. 188.
 United States Vaporizer Co., Boston.
 United States Weather Shelter Station Company, Worcester.
 United States Worsted Company, Boston.
 United Stationers, Inc., Boston.
 United Stay Company, Cambridge.
 United Suit & Cloak Company, The, New Bedford.
 United System Company, Boston.
 United Tailoring Company, Inc., Boston.
 United Textile Company, Boston.
 United Tire Company, Lawrence.
 United Utilities Company, Incorporated, Boston.
 United Wholesale Company, Boston.
 Unity Interstate Express Company, Beverly.
 Unity Realty Club, Inc., Boston.
 Universal Adjustable Saw Company, Boston.
 Universal Appliance Company, The, Worcester.
 Universal Boring Machine Company, Hudson.
 Universal Car Company, The, Boston.
 Universal Clothing Company, Boston.
 Universal Compound Company, Boston.
 Universal Export and Import Co., Boston.
 Universal Grinding Machine Company, Fitchburg.
 Universal Interstate Express Company, Beverly.
 Universal Light Co. Inc., Boston.
 Universal Manufacturing Company, Boston.
 Universal Raincoat Co., Boston.

Universal Refining Company, Boston.
 Universal Safety Tread Company, Boston.
 Universal Supply Company, Springfield.
 Universal Telephone and Telegraph Company of Massachusetts, Boston.
 R. L. 110, § 20.
 Universal Theatre Company, Fitchburg.
 Universal Tool Company, The, Springfield.
 Universal Trading Bond & Coupon Company, Boston.
 Universal Trolley Wheel Company, The, Springfield.
 Universal Valve Company, Boston.
 Universal Winding Company, Boston.
 University Book Binding Company, Boston.
 University Library Extension, Inc., Norwood.
 University Paper Box Company, Boston.
 University Press: John Wilson & Son, Incorporated, Cambridge.
 Up Town Amusement Company, Boston.
 Upham Bros. Co., Stoughton.
 Uphams Corner Market Co., Boston.
 Upham's Corner Stable Company, Boston.
 Upton Farmers Cooperative Exchange, Upton. ✓
 Upton Manufacturing Company, Upton.
 Uricsol Chemical Company of Boston, Boston.
 Utica Treeing Machine Company, Boston.
 Utilities Equipment Company, Boston.
 Utility Securities Company, Boston.
 Utley Company, The, Holyoke.
 Uxbridge and Whitinsville Transcript Publishing Company, Uxbridge.
 Uxbridge Auto Company, Uxbridge.
 Uxbridge Cotton Mills, Uxbridge.
 V. A. Strout Shoe Company, Boston.
 V. & F. W. Filoon Company, Brockton.
 V. S. Pond Company, Foxborough.
 V. Venezia & Son Incorporated, Boston.
 V. Wentworth Piano Company, Boston.
 Vachon Aerial Manufacturing Co., The, Brookline.

- Vacuum Company, The, Boston.
 Vacuum Glass Company, Lynn.
 Vacuum Ventilator Company, The, Boston.
 Valley Drug Company, Webster.
 Valley Paper Company, Holyoke.
 Valpey Land Company, Lawrence.
 Van Buskirk & Osborne Company, Cambridge.
 Van Duzer Extract Company, Springfield.
 Van Dyke Restaurants Inc., Boston.
 Van Dyne-Hungerford Company, Boston.
 Van Norman Machine Tool Company, Springfield.
 Van Ormer Coal Company, Boston.
 Van Slyck Publishing Company, Boston.
 Van Vlack Co., Boston.
 Van Zandt, Jacobs & Co., Inc., Boston.
 Vandegrift-Davis Company, Boston.
 Vanophone Sales Co., Boston.
 Vapo Company, The, Boston.
 Varnesis Company, Lynn.
 Varney & Puech Company, Boston.
 Vassara Fruit Co., Inc., Boston.
 Vaughn-Upton Company, Boston.
 Vaughn's Incorporated, Springfield.
 Vedoe Tire Inflator Company, Boston.
 Veeco Co., The, Boston.
 Vega Company, The, Boston.
 Vermont and Massachusetts Railroad Company, Boston. 1844, c. 134.
 Vermont Supply Company, Boston.
 Vermont Valley Lumber Company, Boston.
 Vernon Court Hotel Company, Boston.
 Vernon Machine Company, Worcester.
 Vershire Company, The, Boston.
 Vesper Preserve Company, Ayer.
 Vesuvio Drug Company, Boston.

- Viale Floral Company, Pittsfield.
- Vialle & Torrye Inc., Framingham.
- Victor Amusement Company, Worcester.
- Victor Confectionery Company, Inc., The, Brockton.
- Victor Electrical Equipment Company, Boston. Name changed to Veeco Co., The.*
- Victor R. F. Walker Company, Boston.
- Victor Shoe Machinery Co., Lynn.
- Victor Sporting Goods Company, Chicopee.
- Victor Swanson Co., Boston.
- Victoria Theatre Company, Boston.
- Victory Webbing Company, North Abington.
- Village Hall Corporation of Barnstable, The, Barnstable.
- "Vim" Incorporated, Boston.
- Vim Truck Company, Boston.
- Vinette Hose-Cock Company, The, Pittsfield.
- Vineyard Development Company, Oak Bluffs.
- Vineyard Drug Company, The, Tisbury.
- Vineyard Grove Company, Edgartown.
- Vineyard Haven Gas and Electric Light Co., The, Tisbury. Rev. Laws, c. 110.
- Vineyard Haven Wharf Company, Tisbury. 1835, c. 19. 1881, c. 31.
- Vineyard Lighting Company, Oak Bluffs. Pub. Stat., c. 106.
- Vineyard Transportation Company, Boston.
- Vinton Manufacturing Company, The, Boston.
- Virgin-Doucette Co., Haverhill.
- Virginian Power Company, The, Boston.
- Viscoloid Company, The, Leominster.
- Vitalait Laboratory Inc., The, Newton.
- Vitalait Laboratory of New England, Inc., The, Newton.
- Vocation Company of Boston, Inc., The, Boston.
- Vocational Sales Company, Boston.
- Vogel Drug Company, The, Boston.
- Vogue Shop Inc., The, New Bedford.
- Von Olker-Snell Paper Company, Boston.

- Von Sotta System, Inc., Worcester.
 Vose Manufacturing Co., Boston.
 Vose-Swain Engraving Company, Boston.
 Vroom Brothers Company, Lynn.
 Vulcan Manufacturing Company, Newton.
 Vulite Chemical Co., Boston.
 W. A. & H. A. Root, Inc., Boston.
 W. A. Castle Company, The, Springfield.
 W. A. Chaplain Company, Brockton.
 W. A. De Pew Co., Boston.
 W. A. Fuller Lumber Company, Leominster.
 W. A. Haynes Co., The, Maynard.
 W. A. Hilliard Company, Boston.
 W. A. Jefts Company, Melrose.
 W. A. Mack Company, Lowell.
 W. A. Moffitt Co., Boston.
 W. A. Norton Company, Boston.
 W. A. Robinson & Co. Inc., New Bedford.
 W. A. Snow-Iron Works (Inc.), Boston.
 W. A. Wood Company, Boston.
 W. & A. Bacon Company, Boston.
 W. & S. Blackinton Company, North Attleborough.
 W. B. Angell Co., Inc., Boston.
 W. B. Chubb Company, Boston.
 W. B. Clarke Company, Boston.
 W. B. Crombie Company, The, Worcester.
 W. B. Hubbard and Sons Company, Boston.
 W. B. Jones Leather Company, Boston.
 W. B. Lincoln Piano Company, Taunton.
 W. B. Manufacturing Company, The, Boston.
 W. B. May Company, Bridgewater.
 W. B. O'Keefe Leather Co., Salem.
 W. B. White & Son — Incorporated, Quincy.
 W. C. Bates Co., Boston.

- W. C. Bliss Co., Boston.
- W. C. Edson Company, Boston.
- W. C. Miles Co., Medford.
- W. C. Vaughan Company, Boston.
- W. C. Young and Company, Inc., Boston.
- W. D. Byron & Sons Leather Company, Boston.
- W. D. Earl and Company (Inc.), Leominster.
- W. D. Kendall Company, Worcester.
- W. D. Kinsman Company, Springfield.
- W. D. Wilmarth & Co., Corporation, Attleboro.
- W. E. Ellis Company, Haverhill.
- W. E. Garland Company, The, Boston.
- W. E. Greene Amusement Company, Boston.
- W. E. Griffin Company, Worcester.
- W. E. Hoyt Co., Salem.
- W. E. Richards Company, Attleboro.
- W. E. Staunton Company, Boston.
- W. E. Tillotson Manufacturing Company, Pittsfield.
- W. E. Wood Company, Greenfield.
- W. F. & J. S. Kingsbery Co., Boston.
- W. F. Ayers Linen Company, Boston.
- W. F. Brown & Co., Incorporated, Boston.
- W. F. Cobb Company, Franklin.
- W. F. Cook Granite Company, Springfield.
- W. F. Humphreys Co., Worcester.
- W. F. Kearns Company, Cambridge.
- W. F. Loud & Sons Co., Quincy.
- W. F. Newhall & Son, Incorporated, Lynn.
- W. F. Schrafft & Sons Corporation, Boston.
- W. F. Whitney Company, Ashburnham.
- W. Fillmore Company, Cambridge.
- W. G. Meade & Son, Incorporated, West Springfield.
- W. G. Payson Co., Fitchburg.
- W. H. Ames & Co., Inc., Boston.

- W. H. Ames Lumber Co., Boston.
- W. H. & Webster Jones Company, Boston.
- W. H. Bennett Co., Lynn.
- W. H. Blodget Company, Worcester.
- W. H. Bowdlear Co., The, Boston.
- W. H. Brayton Co., Newton.
- W. H. Cooley Company, Pittsfield.
- W. H. Ellis & Son Company, Boston.
- W. H. Ellison Hardware Co., Springfield.
- W. H. Graham Corporation, Boston.
- W. H. Holbrook Company, Boston.
- W. H. I. Hayes Company, Lowell.
- W. H. Ingalls Company, Lynn.
- W. H. Lucas, Inc., Boston.
- W. H. Marble Automobile Company, Brockton.
- W. H. McElwain Company, Boston.
- W. H. Miner Chocolate Company, Springfield.
- W. H. Myron Shoe Company, Lynn.
- W. H. Noyes & Brother Company, Newburyport.
- W. H. P. Gilmore Co., Montague.
- W. H. Pevear & Co. Inc., Watertown.
- W. H. Riddle & Son, Inc., Boston.
- W. H. Saart Company, The, Attleboro.
- W. H. Sawyer Lumber Company, The, Worcester.
- W. H. Stone Company, Boston.
- W. H. Virgie Company, The, Framingham.
- W. H. W. Teele Company, Boston.
- W. H. Ward Company, Lowell.
- W. H. Welch Company, Andover.
- W. H. Willard Company, Worcester.
- W. H. Wilmarth & Co., Corporation, Attleboro.
- W. H. Young Company, The, Boston.
- W. Haskell Co., Boston.
- W. J. Barry Shoe Company, Lowell.

- W. J. Boynton Baking Company, The, Groton.
 W. J. Casey Company, The, Somerville.
 W. J. Connell Co., Boston.
 W. J. Coulter Press, Inc., The, Clinton.
 W. J. Foss Company, Springfield.
 W. J. Gardner Company, Boston.
 W. J. Ham Co., Boston.
 W. J. Hyland Manufacturing Company, Springfield.
 W. J. Jennison Flour Company, Springfield.
 W. J. Sullivan Co., The, Boston.
 W. J. Woods Company, The, Worcester.
 W. J. Woods, Inc., Brockton.
 W. J. Young Machinery Company, Lynn.
 W. K. Gilmore & Sons Inc., Wrentham.
 W. Klinberg & Son, Incorporated, Springfield.
 W. L. Booth Company, Fall River.
 W. L. Douglas Shoe Company, Brockton.
 W. L. Jackson & Sons Company, Quincy.
 W. L. Palmer Company, Medway.
 W. L. Porter Company, Worcester.
 W. L. Russell Co., The, Boston.
 W. L. Shaughnessy Company, Gardner.
 W. L. Waples Company, The, Boston.
 W. M. Caldwell Company, Waltham.
 W. M. Christie and Son Company, Boston.
 W. M. Flynn Co., The, Boston.
 W. M. McDonald Company, Incorporated, The, Boston.
 W. M. Todd Company, Natick.
 W. M. Weston Co., Boston.
 W. M. Young Regalia Company, Springfield.
 W. N. Fisher Company, The, North Attleborough.
 W. N. Gleason Company, The, Worcester.
 W. N. Proctor Company, Boston.
 W. O. McDuffee Company, Boston.

- W. P. B. Brooks & Company, Inc., Boston.
 W. P. Fox & Sons, Incorporated, Woburn.
 W. P. Goode Brush Co., Boston.
 W. P. Leavitt Sons Company, The, Newton.
 W. P. Rowell & Son, Incorporated, Worcester.
 W. P. Whittemore Company, Boston.
 W. R. Elliott Co., Boston.
 W. R. Marshall & Co., Inc., Boston.
 W. R. Page & Co. Inc., Braintree.
 W. S. Barney Company, Boston.
 W. S. Best Printing Company, Boston.
 W. S. Bray & Son, Inc., Haverhill.
 W. S. Carr Company, Boston.
 W. S. Chase & Sons, Incorporated, Haverhill.
 W. S. Kilton Company, Worcester.
 W. T. Grant Co., Lynn.
 W. T. McLaughlin Company, Boston.
 W. T. Shackley & Son Company, Boston.
 W. T. Walker and Company Inc., Boston.
 W. W. Ballard, Inc., Salem.
 W. W. Boynton, Inc., Northampton.
 W. W. Campbell and Son Company, Malden.
 W. W. Carey Company, Lowell.
 W. W. Taylor Mfg. Co., Mansfield.
 W. W. Windle Co., Millbury.
 Waban Hotel Company, Wellesley.
 Waban Rose Conservatories, Natick.
 Wacco Supply Company, Boston.
 Wachusett Shirt Company, Leominster.
 Wachusett Thread Company, Worcester.
 Wade Machine Company, The, Boston.
 Wading River Reservoir Company, Taunton.
 Wadleigh Company, Salem.
 Wadsworth, Howland & Co., Incorporated, Boston.

- Wage Earners Loan Association, Boston.
- Wagner Spring Bed Manufacturing Company, Holyoke.
- Wahneta Lunch Co., Boston.
- Wakefield Coal Supply Company, Wakefield.
- Wakefield Conservatories, Inc., The, Boston.
- Wakefield Motor Tire Reconstruction Company, Wakefield.
- Wakefield Paper Box Company, Wakefield.
- Wakefield Planing Mill Co., Wakefield.
- Wakefield Rattan Company, Wakefield.
- Wakefield Real Estate and Building Association, Wakefield.
- Wakefield Slipper Company, Lynn.
- Wakefield Trust Company, Wakefield. 1904, c. 374.
- Walbuck Crayon Company, The, Lawrence.
- Walcott-Cameron Company, The, Palmer.
- Walden Manufacturing Company, Worcester. Name changed to Walden-Worcester Incorporated.*
- Walden Tool Company, Boston.
- Walden-Worcester Incorporated, Worcester.
- Waldo Brothers Incorporated, Boston.
- Waldorf Hat, Inc., The, Boston.
- Waldorf Lunch of Lawrence Inc., Boston.
- Waldron-Curtis Company, Revere.
- Walen Drug Company, The, Manchester.
- Wales Woollen Company, Wales.
- Walfair Construction Company, The, Lowell.
- Walk Hill Garage Company, Boston.
- Walk-Over Shoe Company of Providence, Brockton.
- Walker and Pratt Manufacturing Company, Watertown.
- Walker & Watson, Inc., Boston.
- Walker Bros. Co., Boston.
- Walker Bros. Dyeing and Bleaching Co., Chelsea.
- Walker Carriage Company, Inc., Merrimac.
- Walker, Davison Co., The, Mansfield.
- Walker Ice Company, Worcester.
- Walker Lithograph & Publishing Company, Boston.

- Walker Press, Inc., The, Boston.
- Walker-Rintels Drug Company, Boston.
- Walker-Rintels, Inc., Boston.
- Walker Stetson Company, Boston.
- Walker, Wells Company Incorporated, Amesbury.
- Walker Wool Company, Boston.
- Walker's Shoe Store, Inc., Lowell.
- Walker's South Boston Express, Incorporated, Boston.
- Walkover Boot Shop of Springfield, Inc., Springfield.
- Wall, Streeter and Doyle Company, North Adams.
- Wallace Grain Company, Clinton.
- Wallace Nutting, Incorporated, Framingham.
- Walnut Avenue Garage, Inc., Boston.
- Walpole Holding Company, Boston.
- Walpole Real Estate Association, Inc., Walpole.
- Walpole Shoe Supply Company, Boston.
- Walpole Times Company, The, Walpole.
- Walsh & Co. Inc., Boston.
- Walsh Drug Company, Quincy.
- Walsh Roofing Company, Pittsfield.
- Walter A. Wentworth Company, Boston.
- Walter Baker & Company, Limited, Boston.
- Walter C. Brooks and Company, Limited, Boston.
- Walter C. Mentzer Company, Boston.
- Walter Coburn Company, Lowell.
- Walter E. Lummus Company, The, Boston.
- Walter F. Hoover, Inc., Springfield.
- Walter F. Jordan Co., Boston.
- Walter G. Ruggles Company, Boston.
- Walter H. Preble Company, Boston.
- Walter H. Turner (Inc.), Boston.
- Walter H. Woods Company, Boston.
- Walter J. Bates, Inc., Boston.
- Walter J. Budgell and Sons, Incorporated, Peabody.

- Walter M. Denman, Incorporated, Springfield.
- Walter M. Lowney Company, The, Boston.
- Walter Rapp Company, Boston.
- Walter S. Barnes & Son, Incorporated, Boston.
- Walter S. Davis Company, The, Boston.
- Walter Smith and Sons Inc., Norwood.
- Walter W. Eaton & Co. Inc., Springfield.
- Walter W. Field and Son, Incorporated, Cambridge.
- Walter Webb, Inc., Boston.
- Waltham Auto Bus Company, Waltham.
- Waltham Bag & Paper Company, Boston.
- Waltham Bleachery and Dye Works, The, Waltham.
- Waltham Coal Company, Waltham.
- Waltham Electric Mfg. Company, Cambridge.
- Waltham Foundry Co., Waltham.
- Waltham Grinding Wheel Company, Waltham.
- Waltham Laundry Company, Waltham.
- Waltham Machine Tool Company, Waltham.
- Waltham Publishing Company, Waltham.
- Waltham Realty Co., Boston.
- Waltham Scenic Theatre Company, Boston.
- Waltham Screw Company, Waltham.
- Waltham Trust Company, Waltham. 1901, c. 170.
- Waltham Watch Company, Waltham.
- Waltham Watch Tool Company of Springfield, Massachusetts, The,
Springfield.
- Walton Clothes Shop Company, The, Springfield.
- Walton Lunch Company, Boston.
- Walworth Construction and Supply Company, Boston.
- Walworth-English-Flett Company, Boston.
- Walworth Manufacturing Company, Boston.
- Wamesit Garage Company, Lowell.
- Wamesit Power Company, Lowell.
- Wamesit Worsted Company, Boston.
- Wampanoag Mills, Fall River.

Wampatuck Cranberry Co., Boston.

Wamsutta Mills, New Bedford.

Wandel Reinforced Paper Company (Inc.), Boston.

Wannacomet Water Company, Nantucket. 1880, c. 27.

Waquoit Herring River Company, (Waquoit) Falmouth.

Ward, Drouet & Foster, Inc., Boston.

Ware and Brookfield Street Railway Company. Rev. Laws, c. 112.

Ware Coal Co., Ware.

Ware Coated Paper Co., Ware.

Ware Coupling and Nipple Company, Ware.

Ware Electric Company, Ware. Pub. Stat., c. 106.

Ware Hosiery Company, The, Ware.

Ware Lumber Company, Ware.

Ware Pratt Company, Worcester.

Ware Realty Company, Ware.

Ware River Manufacturing Company, Ware.

Ware River Railroad Company, Ware. 1867, c. 76.

Wareham Cranberry Company, Boston.

Warner & Childs Co., The, Cambridge.

Warner Manufacturing Company, The, Greenfield.

Warp Compressing Machine Company, Worcester.

Warren-Allen Carpet Company, Boston.

Warren & Gerrish, Incorporated, Boston.

Warren Beef Company, Boston.

Warren, Brookfield and Spencer Street Railway Company, The. Pub. Stat., c. 113.

Warren Brothers Company, Boston.

Warren D. Church Company, Boston.

Warren F. Fraser Co., Boston.

Warren F. Witherell Company, Boston.

Warren Farmers Cooperative Exchange, Warren.

Warren Fitch Company, Boston.

Warren Garage Company, Worcester.

Warren Hardware Company, Boston.

Warren Hotel Company, Worcester.

- Warren Leather Goods Company, Worcester.
- Warren M. Poorman Company, Boston.
- Warren Mills & Power Company, The, Holyoke.
- Warren N. Lancaster Pen Company, Springfield.
- Warren Pharmacy Inc., The, Randolph.
- Warren Power Company, Springfield. Rev. Laws, c. 116.
- Warren S. Hixon Company, Lynn.
- Warren Soap Manufacturing Company, The, Boston.
- Warren Steam Pump Company, Warren.
- Warren Toppan Company, The, Lynn.
- Warwick Theatre Company of Marblehead, The, Boston.
- Washburn and Garfield Manufacturing Company, Worcester.
- Washburn & Heywood Chair Co., Erving.
- Washburn and Moen Manufacturing Company, Worcester.
- Washburn Brothers Company, Boston.
- Washburn Cranberry-Bog Co., Boston.
- Washburn Crosby Company, Boston.
- Washburn Purizone Company, Boston.
- Washburn Realty Co., Ltd., Boston.
- Washburn-Skilton Company, Boston.
- Washington Department Store Inc., The, Boston.
- Washington Fruit Company, Worcester.
- Washington-Idaho Water, Light & Power Company, Boston.
- Washington Investment and Loan Association, Boston.
- Washington Jewelry Company, Boston.
- Washington Mills, Boston.
- Washington Mills Emery Manufacturing Company, Ashland.
- Washington Public Markets Inc., Newton.
- Washington Sea Grill Co., Boston.
- Washington Square Taxi and Transfer Company, Boston.
- Washington Street Olympia Company, Boston.
- Washington Theatre, Incorporated, Boston.
- Wason Company, The, Boston.
- Wason-MacDonald Co., Haverhill.

Wason Manufacturing Company, Springfield.
 Watauga Mining Company, Boston.
 Waterbury Last Block Company, Brockton.
 Waterhead Mills Incorporated, Lowell.
 Waterhouse Welding Company, Boston.
 Waterman Company, The, Boston.
 Waterman Supply Co. Inc., Fall River.
 Waterproofing & Fireproofing Company, The, Boston.
 Waters and Litchfield Company, Boston.
 Waters Governor Company, Boston.
 Waterside Mills, Incorporated, Lowell.
 Watertown Cast Stone Company, Incorporated, Boston.
 Watertown Concrete Company, Watertown.
 Watertown Cranberry Company, Watertown.
 Watertown Edenfield Garage Inc., Watertown.
 Watertown Garage, Inc., Watertown.
 Watertown Lumber Company, Watertown.
 Watson Brothers, Inc., Boston.
 Watson, Hallett Co., Boston.
 Watson-Howard Company, Leominster.
 Watson Shoe Company, Lynn.
 Watts and Cook, Inc., Boston.
 Watts Detective Agency, Inc., Boston.
 Watuppa Reservoir Company, Fall River.
 Watuppa Warehouse Company, Fall River, Mass., Fall River.
 Waucantuck Mills, Uxbridge.
 Waugh and Basso Incorporated, Somerville.
 Waverley Hall Company, Belmont.
 Waverly Heating Supply Company, The, Boston.
 Waverly Square Provision Company, Inc., Waverley.
 Waverly Street Garage Inc., Framingham.
 Wax Brush Co., Boston.
 Wayland Construction Company, Wayland.
 Wayland Inn Hotel Company, Wayland.

- Wear Wrench Company, The, Southbridge.
- Web-Lox Fibre Manufacturing Company, Newton.
- Webb Realty Company, Quincy.
- Webber Company, The, Boston.
- Webber Lumber and Supply Company, Fitchburg.
- Webber Mfg. Co., Boston.
- Weber Bros. Shoe Co., North Adams.
- Weber's Shoe Parlor Company, Boston.
- Webster & Basley Company, Waltham.
- Webster and Dudley Street Railway Company. Pub. Stat., c. 113.
- Webster and Southbridge Gas and Electric Company, Webster. Pub. Stat., c. 106.
- Webster Auto Delivery Company, Dudley.
- Webster Floral Company Incorporated, Webster.
- Webster Loom Harness Company, The, Fall River.
- Webster Lumber & Supply Company, Webster.
- Webster Lumber Company, Watertown.
- Webster Paper Box Company, Webster.
- Webster Press, Incorporated, The, Webster.
- Webster Thomas Company, Boston.
- Weco Manufacturing Company, Boston. (Aug. 14, 1916.)
- Weco Manufacturing Company, Boston. (Nov. 28, 1916.)
- Wedgemere Conservatories Incorporated, Winchester.
- Weeden Manufacturing Corporation, New Bedford.
- Weeks & Doten Company, Boston.
- Weeks & Yerex Co. Inc., Boston.
- Weetamoe Mills, Fall River.
- Weinz Trimming Company, The, Boston.
- Weir Stove Company, Taunton.
- Weiss Construction Company, Boston.
- Wekonee Corporation, Barnstable.
- Welch & Suthergreen Co., Fitchburg.
- Welch Bros. Company, Boston.
- Welch Bros. Company of Lowell, Lowell.
- Welch's Medford Express Company, Medford.

Weld Manufacturing Company, Chatham.
 Weldon Garage, Inc., Greenfield.
 Weldon Hotel Company, Greenfield.
 Wellesley Domestic Laundry Company, Wellesley.
 Wellesley Grocery Company, Wellesley.
 Wellesley Knitting Mills, The, Wellesley.
 Wellesley Market, Inc., Wellesley.
 Wellesley Publishing Company, Wellesley.
 Wellfleet Cranberry Company, Wellfleet.
 Wellington & Buck Company, Cambridge.
 Wellington Black Silver Fox Company, Inc., Boston.
 Wellington Farm Company, Belmont.
 Wellington Furniture Company, Pittsfield.
 Wellington Improvement Association, Inc., Medford.
 Wellington Piano-case Company, The, Leominster.
 Wellington-Pierce Company, Boston.
 Wellington-Wild Coal Company, Boston.
 Wellman Specialty Company, Everett.
 Wells Brothers Company, Greenfield.
 Wells Chemical Bronze Works, Worcester.
 Wells, Odell Novelty Company, Lynn.
 Welsbach Company of New England, Boston.
 Welsh Alarm Clock Company, Boston.
 Welted Sole Co., Boston.
 Wenatuxet Cranberry Company, Boston.
 Wendell Hotel Company, Pittsfield.
 Wendell Realty Company, Pittsfield.
 Wenham Lake Ice Corporation, Salem.
 Wentworth Body Company, Boston.
 Wentworth Clothing Company, New Bedford.
 Wentworth, Fosdick Company, Boston.
 Wentworth Hall Company, Boston.
 Wentworth-Swett Company, Haverhill.
 Werner-Pazolt Company, Boston.

- Wesley House, Incorporated, Oak Bluffs.
- West & Dodge, Inc., Boston.
- West Beach Bathing Company, Barnstable.
- West Boston Gas Company, Boston. Rev. Laws, c. 110.
- West Boxford Realty Company, Boxford.
- West Boylston Manufacturing Company, The, West Boylston.
- West Chop Steamboat Company, Boston.
- West End Drug Company, The, Fitchburg.
- West End Garage Company, Waltham.
- West End Street Railway Company, Boston. 1887, c. 413.
- West End Thread Company, The, Millbury.
- West Gas Improvement Company of America, The, Boston.
- West India Management and Consultation Company, Boston.
- West Lynn Lithuanian Co-operative Market Inc., Lynn.
- West Medford Automobile Company, Medford.
- West Newton Company, The, Newton.
- West Newton Hardware Co., Inc., Newton.
- West Roxbury Hardware Company, Boston.
- West Roxbury Trap Rock Company, Boston.
- West Shore Association, Worcester.
- West Stockbridge Lime Company, West Stockbridge.
- West Stockbridge Mutual Telephone Company, West Stockbridge. Rev. Laws, c. 110.
- West Ware Paper Company, The, Ware.
- Westborough Gas and Electric Company, The, Westborough. Pub. Stat., c. 106.
- Westboro' Hat Company, Westborough.
- Westboro Inn Inc., Westborough.
- Western Investment Company, Boston. Name changed to Adams Securities Co.*
- Western Massachusetts Cadillac Company, Springfield.
- Western Massachusetts L-o-n-g-f-o-r-d Auto Parts Company, The, Northampton.
- Western Oil and Gasoline Company, Boston.
- Western Union Telegraph Company, New York.
- Westfield Agricultural and Athletic Company, Westfield.

- Westfield Box and Shook Company, Westfield.
- Westfield Brick Company, Westfield.
- Westfield Cigar Company, Westfield.
- Westfield Clay Products Company, Westfield.
- Westfield Coal Company, Westfield.
- Westfield Food Products Company, The, Westfield.
- Westfield Laundry Company, The, Westfield.
- Westfield Manufacturing Company, Westfield.
- Westfield Power Company, Westfield.
- Westfield Printing and Publishing Company, Westfield.
- Westfield Pure Food Association, Westfield.
- Westfield River Paper Company, Russell.
- Westfield Swing Company, Westfield.
- Westfield Times Company, Westfield.
- Westfield Whip Company, Westfield.
- Westford Water Company, Westford. 1907, c. 175.
- Westhampton Water Company, Westhampton. Pub. Stat., c. 110.
- Westinghouse Air Spring Company, The, Boston.
- Weston Coal Company, Weston.
- Weston Teaming & Rigging Co., Boston.
- Weston-Thurston Company, Boston.
- Weston Water Company, Weston. 1896, c. 217.
- Westport Harbor Aqueduct Company, Westport. Pub. Stat., c. 110.
- Westport Manufacturing Company, Dartmouth.
- Westville Spinning Company, Taunton.
- Westwood Farm Milk Co., Boston.
- Wetherbee Brothers Company, Arlington.
- Wetherell Bros. Co., Boston.
- Wetherell Tag-Stringing Machine Company, Fall River.
- Wetmore-Savage Co., Boston.
- Wetumpka Fruit Company, Boston.
- Weymouth Art Leather Company, Boston.
- Weymouth Light and Power Company, Weymouth. Pub. Stat., c. 106.
- Weymouth Trust Company, Weymouth. 1904, c. 374.

- Weymouth Water Power Company, Weymouth.
- Whale Cove Trading Corporation, The, Boston.
- Whalom Lake Launch Company, Worcester.
- Whalom Recreation Company, Fitchburg.
- Whalom Sanitorium, Lunenburg.
- Wheeler Estabrook Co., Marlborough.
- Wheeler Express Company, Marlborough.
- Wheeler Reflector Company, Boston.
- Wheelock-Bogue Company, Boston.
- Where To Go Bureau, Inc., Boston.
- Whidden & Co. Incorporated, Boston.
- Whidden-Beekman Co., Boston.
- Whitaker-Cushing Company, The, Shirley. Name changed to Middlesex Engineering Company.*
- Whitaker Reed Company, The, Worcester.
- Whitall Manufacturing Company, Lowell.
- Whitcomb & Kavanaugh Company, Boston.
- Whitcomb-Blaisdell Machine Tool Company, Worcester.
- Whitcomb's Concert Band, Inc., Boston.
- White and Bagley Company, The, Worcester.
- White and Wyckoff Manufacturing Company, Holyoke.
- White Automobile Co., Brockton.
- White Cross Chemical Company, Lynn.
- White-Daly Counter Company, North Abington.
- White Eagle Brewing Company, Boston.
- White Eagle Provision Company, Fall River.
- White Entertainment Bureau, Boston.
- White Marble and Terazzo Company, The, Lee.
- White-Merrill Company, Boston.
- White Mountain Sheep and Land Co., Boston.
- White Paper Box Company, Holyoke.
- White Pine Box Company, The, Somerville.
- White Rock Water Company of New England, Boston.
- White Smith Music Publishing Company, Boston.
- White, Son Company, Boston.

White Star Confectionery Company Boston.
 White Star Laundry Company, Brockton.
 White Star Mattress Company, Chelsea.
 White Warner Company, The, Taunton.
 Whitehead Metal Products Company, Boston.
 Whiteway Manufacturing Co., Boston.
 Whiting Machine Works, Northbridge.
 Whiting and Company, Incorporated, Holyoke.
 Whiting and Cook Inc., Holyoke.
 Whiting Chain Company, Plainville.
 Whiting Paper Company, Holyoke.
 Whiting Stationery Company, Holyoke.
 Whitinsville New York Stores, Inc., Northbridge.
 Whitman and Keith Company, Brockton.
 Whitman Chemical Company, Inc., Boston.
 Whitman Hudson Company, Lawrence.
 Whitman Manufacturing Company, Whitman.
 Whitman Mills, New Bedford.
 Whitman Spinning Company, Whitman.
 Whitman Times Company, Whitman.
 Whitman, Ward & Lee Company, Boston.
 Whitmore Company, The, Boston.
 Whitmore Manufacturing Company, The, Holyoke.
 Whitney Bros., Inc., Boston.
 Whitney Coal and Grain Company, Concord.
 Whitney Law Corporation, New Bedford.
 Whitney Lynch & Quinlan Ltd., Boston.
 Whitney Reed Corporation, Leominster.
 Whiton and Haynes Company, Boston.
 Whittaker-Burke Company, Boston.
 Whittaker Chain Tread Company, Boston.
 Whittemore & Pollard Co., Boston.
 Whittemore Bros. Corp., Cambridge.
 Whittemore Shoe Company, Boston.

- Whittemore-Woodbury Company, Boston.
- Whittemore-Wright Company, Incorporated, Boston.
- Whittenton Hosiery Company, Taunton.
- Whittenton Manufacturing Company, Taunton.
- Whittier Realty Co., Boston.
- Whittier-Wellington Corporation of Massachusetts, The, Newton.
- Whittier Woodenware Company, Boston.
- Whittle Manf'g Co., Boston.
- Wholesalers' Protective Association Inc., Boston.
- Wickersham Quoin Company, Boston.
- Wickstead Manufacturing Company, Boston.
- Widen Lord Tanning Co., Danvers.
- Widger & Miller Company, Boston.
- Wiechman Pattern Company, Boston.
- Wight Brothers (Inc.), Boston.
- Wight-Thayer Company, The, Springfield.
- Wilbraham Springs Bottling Company, Springfield.
- Wilbraham Springs Company, Springfield.
- Wilbur L. Taylor, Inc., Lawrence.
- Wilbur Theatre Company, The, Boston.
- Wilcox Loan Company, Worcester.
- Wilder Ice Company, The, Hanover.
- Wiley and Russell Manufacturing Company, Greenfield.
- Wiley-Bickford-Sweet Company, The, Worcester.
- Wilhelm-Dexter Company, Boston.
- Wilkins Storehouse Company, Lynn.
- Will & Baumer Company, The, Boston.
- Will W. Mayhew Company, Boston.
- Willard Granite & Polishing Company, Inc., Quincy.
- Willard Welsh Realty Co., Boston.
- William A. Clark Coal Company, Northampton.
- William A. Davis Company, The, Boston.
- Wm. A. Fay Lumber Company, Lynn.
- William A. Hamilton Company, Boston.

- William A. Hardy & Sons Company, Fitchburg.
- William A. Muller & Co. Corporation, Boston.
- Wm. A. Parker & Co. Inc., Boston.
- William A. Pervier, Inc., Brookline.
- William A. Slater Mills, Inc., Boston. (1916.)
- William A. Thompson Company, Boston.
- Wm. Albrecht, Inc., Boston.
- William Allen Son's Company, Worcester.
- William B. Fletcher, Inc., Boston.
- Wm. B. Johnson & Son Co., Boston.
- William B. Whiting Coal Company, Holyoke.
- William Baylies Company, Incorporated, New Bedford.
- Wm. Bourne & Son Piano Company, Boston.
- William C. Atwater & Co. (Incorporated), Fall River.
- William C. Bragg Company, Boston.
- William C. Dillon Company, The, Boston.
- William C. Gregor, Inc., Boston.
- William C. Jones Company, Boston.
- William C. McConnell Company, Boston.
- William C. Norcross Company, Boston.
- William Caldwell & Sons (Inc.), Cambridge.
- William Carter Company, The, Needham.
- William Curtis' Sons Company, Boston.
- William Dean Sanford Corporation, The, Boston. Name changed to North-eastern Sales Company.*
- William E. Bent Company, Springfield.
- William E. Livingston Company, Lowell.
- William E. Turple Company, Worcester.
- William F. Mayo Company, Boston.
- William F. Mosser Company, Boston.
- Wm. Filene's Sons Company, Boston (1903).
- Wm. Filene's Sons Company, Boston (1912).
- Wm. Forsyth & Sons Company, Lynn.
- William G. Barker Company, Boston.
- William G. Bell Company, The, Boston.

- William G. Webber Company, Salem.
- William H. Bassett Company, Bridgewater.
- William H. Burns Company, Worcester.
- Wm. H. Dalton Co., Salem.
- Wm. H. Gallison Co., The, Boston.
- William H. Jordan Company, Gloucester.
- William H. Jordan Vessels Company, Gloucester.
- William H. Mitchell & Son Company, Boston.
- William H. Prior, Incorporated, Boston.
- Wm. H. Wilkinson Co., Medway.
- William H. Wood Lumber Co., Cambridge.
- William Hall Company, Quincy.
- William J. Bride Company, Reading.
- William J. Haire Company, Boston.
- William J. McCarthy Company, The, Somerville.
- William J. Meek Inc., Fall River.
- William J. Murdock Company, Chelsea.
- William J. Thompson & Co., Inc., Somerville.
- William L. Browne Electric Company, The, Worcester.
- William L. Davis Co., Worcester.
- William L. Dines, Jr. Company, Worcester.
- William L. Miller Company, Boston.
- William Leavens & Co., Inc., Boston.
- William M. Bailey Company, Boston.
- William M. Flanders Company, Boston.
- William M. Horrigan Company, Boston.
- William M. Williams Electrical Co., Springfield. Name changed to Dental Electric Company.*
- William M. Williams Incorporated, Springfield.
- William M. Williams Specialty Company, The, Springfield.
- William N. Flynt Granite Company, Monson.
- William N. Hamel & Co., Inc., Lawrence.
- William N. McKenna Company, Boston.
- William P. Bonbright & Co., Incorporated, Boston.
- Wm. P. Proctor Co., Chelmsford.

- William Pathie Company, Worcester.
 William Read & Sons, Inc., Boston.
 William Reed & Sons' Company, Taunton.
 Wm. S. Butler & Co., Incorporated, Boston.
 Wm. S. Haynes Co., Boston.
 William S. Hills Company, Boston.
 William S. Howe Co., Somerville.
 William S. Stedman, Inc., Holyoke.
 William Underwood Company, Boston.
 William W. Babcock Company, Boston.
 William W. Bevan Company, Boston.
 William W. Edgar Company, Belmont.
 William Whitman Company, Inc., Boston.
 Williams Alumni House Incorporated, The, Williamstown.
 Williams and Bridges Company, Worcester.
 Williams & Daly Company Inc., The, Boston.
 Williams and Everett Company, Boston.
 Williams and Twigg Company, Waltham.
 Williams Auto Company, Boston.
 Williams Book Store Company, Boston.
 Williams Bros. Fish Company, Lynn.
 Williams Cut Sole Co., Boston.
 Williams-Kneeland Company, Braintree.
 Williams Manufacturing Company, The, Northampton.
 Williams Motor Sales Company, Springfield.
 Williams Shoe Store, Incorporated, Northampton.
 Williams Stove Lining Company, Taunton.
 Williams Street Stable, Incorporated, Chelsea.
 Williamsburg Fruit Growers' Association, Co-operative, Williamsburg.
 Williamsburg Manufacturing Company, Williamsburg.
 Williamstown Gas Company, Williamstown. Pub. Stat., c. 106.
 Williamstown Glass Sales Co., Boston.
 Williamstown Water Company, Williamstown. 1885, c. 311.
 Willimansett Ice Company, The, Holyoke.

- Willis A. Pride and Co., Incorporated, Boston.
- Williston H. Collins Company, New Bedford.
- Willow Pharmacy, Inc., Somerville.
- Wilson and Shapiro Poultry Company, Boston.
- Wilson & Silsby Incorporated, Boston.
- Wilson Brothers Company, Boston.
- Wilson Building Company, Walpole.
- Wilson Building Moving Company, Lawrence.
- Wilson Engineering Corporation, Hanover.
- Wilson Incorporated, Boston.
- Wilson System of Construction, Inc., Boston.
- Wilson Tisdale Company, Boston.
- Wilsonia Realty Co., Framingham.
- Wilson's Window Wonders, Incorporated, Boston.
- Winchendon Electric Light and Power Company, Winchendon. Pub. Stat., c. 106.
- Winchester Automobile Company, Winchester.
- Winchester Laundry Company, The, Winchester.
- Winchester Trust Company, Winchester. 1904, c. 374.
- Winchester Wall Paper Company, Winchester.
- Windram Manufacturing Company, Boston.
- Windsor Cement Company, Boston.
- Windsor Print Works, North Adams.
- Winer's Specialty Store, Inc., Salem.
- Wingate Chemical Company, Braintree.
- Wingate Shoe Corporation, The, Haverhill.
- Winner Photoplay Co., The Worcester.
- Winnisimmet Company, Boston.
- Winnisimmet Railroad Company, Chelsea. 1857, c. 227.
- Winnisimmet Transportation Company, Boston.
- Winnisimmet Trust, Inc., Boston.
- Winnsboro Mills, Boston.
- Winslow and Morse Co., The, Boston.
- Winslow Bros. & Smith Co., Norwood.
- Winslow Cabot Company, Boston.

Winslow, Mackenzie Co., Fall River.
 Winter Brothers Company, Wrentham.
 Winter Hill Ice Company, Boston.
 Winthrop Concrete and Construction Company, Boston.
 Winthrop Confectionery Company, Inc., Boston.
 Winthrop Cotton Yarn Company, Taunton.
 Winthrop Drug Co., Winthrop.
 Winthrop M. Baker Boston Chocolate Company, Boston.
 Winthrop Mills Company, Boston.
 Winthrop Yacht and Supply Company, Boston.
 Wire Goods Company, The, Worcester.
 Wire Hardware Company, The, Worcester.
 Wires Tile Company, Boston.
 Wirth Chocolate Company, Boston.
 Witch City Bottling Works, Inc., Salem.
 Witch City Manufacturing Company, Salem.
 Witherell & Dobbins Company, Haverhill.
 Withey Construction Company, Boston.
 Wizard Company, Boston.
 Wizard Manufacturing Company, Boston.
 Woburn Degreasing Company, Woburn.
 Woburn Gas Light Company, Woburn. 1854, c. 211.
 Woburn Hardware Company, Woburn.
 Woburn Iron Foundry, Inc., Woburn.
 Woburn Light, Heat and Power Company, Woburn. Pub. Stat., c. 106.
 Woburn Machine Company, Woburn.
 Woburn Tanning Company, Woburn.
 Woburn Theatre Corporation, Woburn.
 Woelfel Embossing and Decorating Co., Peabody.
 Wolcott Square Pharmacy, Inc., Boston.
 Wolfe Tavern Company, The, Newburyport.
 Wolfenden Co., Holyoke.
 Wolff & Silverman Inc., Boston.
 Wollaston Foundry Company, Boston.

Wollaston Grocery & Provision Co., Quincy.
 Wollaston Masonic Temple Association, Quincy.
 Wollaston Realty Co., Boston.
 Woman's Achievement Publishing Company, The, Boston.
 Woman's Journal, Proprietors of the, Boston.
 Woman's Quality Shop, Inc., The, Boston.
 Woman's Shop Inc., The, Springfield.
 Wondah Specialty Co., Malden.
 Wonder Last Company, The, Lawrence.
 Wonder-mist Co., The, Boston.
 Wonder Pipe Bending Machine Company, Boston.
 Wood & Marcus Inc., Boston.
 Wood Barker Company, Boston.
 Wood Boiler Company, New Bedford.
 Wood Pollard Company, Boston.
 Wood, Putnam & Wood Co., Boston.
 Woodberry Press, The, Boston.
 Woodbourne Company, The, Boston.
 Woodbury and Company, Incorporated, Worcester.
 Woodbury Company, Boston.
 Woodley Soap Manufacturing Company, Boston.
 Woodman-Davis Company, Worcester.
 Woodman Hutchinson Company, Somerville.
 Woodman Lumber Company, Boston.
 Woodruff Publishing Company, Boston.
 Woods and Company, Incorporated, Springfield.
 Woods Hole Garage Company, Falmouth.
 Woods Pond Cranberry Company, The, Middleborough.
 Woods-Sherwood Company, The, Lowell.
 Woods Womans Shop, Inc., Worcester.
 Woodward and Cochey Incorporated, Lynn.
 Woodward & Powell Planer Co., Worcester.
 Woodward Drug Company, Boston.
 Woodward-Reopell Company, The, Springfield.

- Wool and Fur Felt Manufacturing Company, The, Fall River.
- Woollard & Brewster Co. Inc., Boston.
- Woonsocket Machine & Press Company, Boston.
- Worcester and Company Incorporated, Boston.
- Worcester & Paxton Motor Company, Paxton.
- Worcester and Shrewsbury Railroad Company, Worcester. 1872, c. 53.
- Worcester and Shrewsbury Street Railway Company, Worcester. Pub. Stat., c. 113.
- Worcester & Warren Street Railway Company, Warren. 1906, c. 463, Part III, § 145.
- Worcester and Webster Street Railway Company. Pub. Stat., c. 113.
- Worcester Autogenous Welding and Construction Company, Inc., Worcester.
- Worcester Automobile Company, Worcester.
- Worcester Baking Co., Worcester.
- Worcester Baseball Co., The, Worcester.
- Worcester Bleach and Dye Works Company, The, Worcester.
- Worcester Brass Co., Worcester.
- Worcester Brewing Corporation, Worcester.
- Worcester Brick Company, Worcester.
- Worcester Brush & Scraper Company, Worcester.
- Worcester Buick Company, Worcester.
- Worcester Butter & Egg Co., Worcester.
- Worcester Coal Co. Incorporated, Worcester.
- Worcester Cold Storage and Warehouse Company, Worcester.
- Worcester Collateral Loan Association, Worcester. 1896, c. 298.
- Worcester Consolidated Street Railway Company, Worcester. Pub. Stat., c. 113.
- Worcester Construction Company, Worcester.
- Worcester County Farmers Cooperative Exchange, Worcester.
- Worcester County Gas Company, Boston. Rev. Laws, c. 110.
- Worcester County Market Gardener's Co-operative Exchange, Worcester.
- Worcester County Medical Institute Company, Worcester.
- Worcester Egg Co., Worcester.
- Worcester Electric and Manufacturing Company, Worcester.
- Worcester Electric Light Company, The, Worcester. Pub. Stat., c. 106.

Worcester Envelope Company, Worcester.
 Worcester Felt Shoe Co., Worcester.
 Worcester Fire Extinguisher Company, Worcester.
 Worcester Flexible Tubing Company, The, Worcester.
 Worcester Fuel Company, Worcester.
 Worcester Garnetting Company, Worcester.
 Worcester Gas Light Company, Worcester. 1851, c. 159.
 Worcester Gazette Company, The, Worcester.
 Worcester Gear Works, Worcester.
 Worcester Hay and Grain Co., Worcester.
 Worcester Land Development Company, Worcester.
 Worcester Lawn Mower Company, Worcester.
 Worcester Leather Supplies Company, Worcester.
 Worcester Lithographing Company, Worcester.
 Worcester Loan Company, Worcester.
 Worcester Loom Co., Worcester.
 Worcester Loom Works, Worcester.
 Worcester Lumber Company, Worcester.
 Worcester Lunch Car and Carriage Manufacturing Company, Worcester.
 Worcester Machine Tool Co., Worcester.
 Worcester Manufacturing Company, Worcester.
 Worcester Metal Goods Company, Shelton, Conn.
 Worcester Morris Plan Company, The, Worcester.
 Worcester Motor Car Company, Worcester.
 Worcester Novelty Company, Worcester.
 Worcester Nut Manufacturing Co. Inc., Worcester.
 Worcester Paper Box Company, Worcester.
 Worcester Piano and Furniture Co., Worcester.
 Worcester Post Company, Worcester.
 Worcester Poultry Association, Worcester.
 Worcester Pressed Steel Company, Worcester.
 Worcester Pressed Steel Pulley Co., Worcester.
 Worcester Pure Water Company, Worcester.
 Worcester Real Estate Association, Worcester.

Worcester Riding School, Inc., Worcester.
 Worcester Rubber Company, Worcester.
 Worcester Safe Deposit Vaults, Incorporated, Worcester. Pub. Stat., c. 106.
 Worcester Sand and Stone Company, Worcester.
 Worcester Sand Lime Brick Company, Worcester.
 Worcester Shock Absorber Co., Worcester.
 Worcester Shoe Machinery Company, Worcester.
 Worcester Spring Co., The, Worcester.
 Worcester Stamped Metal Company, Worcester.
 Worcester Storage Company, Worcester.
 Worcester Strip Steel Mills Company, Worcester.
 Worcester Suburban Electric Company, Grafton. Pub. Stat., c. 106.
 Worcester Supply Company, The, Worcester.
 Worcester Syndicate, Incorporated, The, Worcester.
 Worcester Tire Fabric Company, Worcester.
 Worcester Trust Company, Worcester. 1868, c. 77.
 Worcester Wind Motor Company, Worcester.
 Worcester Wire Company, Worcester.
 Worcester Woman's Club House Corporation, Worcester.
 Worcester Woodenware and Paper Company, Worcester.
 Worcester Woolen Mill Company, The, Worcester.
 Wordell & McGuire Company, Fall River.
 Worden Realty Company, The, Springfield.
 Workers Co-operative Company, Gardner.
 Workingmen's Building Association, Boston.
 Workingmen's Loan Association, Boston.
 Workingmen's Protective Association, Inc., Boston.
 Workingmen's Publishing Company, Boston.
 World Film Corporation of Massachusetts, Boston.
 Woronoco Chemical Company, Westfield.
 Woronoco Construction Company, Westfield.
 Woronoco Heating and Plumbing Company, The, Westfield.
 Worthington Market Company, Springfield.
 Wottoquottoe Worsted Company, Hudson.

- Wravin Coal Company, Boston.
 Wrentham Gas Company, Wrentham. 1914, c. 742.
 Wright & Frein Inc., Great Barrington.
 Wright & Potter Printing Company, The, Boston.
 Wright and Sons Company, Worcester.
 Wright & Willis Co., Boston.
 Wright & Wright, Incorporated, Boston.
 Wright Cutter Company, Boston.
*Wright Electrical Contracting Company, Inc., Boston. Name changed to
 E. A. Connolly Company, Inc.*
 Wright Garage Company, Merrimac.
 Wright Illustrating & Engraving Company, Boston.
 Wright Manufacturing Company, Lawrence.
 Wright Manufacturing Company of Springfield, Springfield.
 Wright Metal Action Company, Worcester.
 Wright Wire Company, Worcester.
 Wuilleumier Company, The, Attleboro.
 Wuntslip or Lose Manufacturing Co., Boston.
 Wuntwet Leather Company, Boston.
 Wyckoff & Lloyd Company, Springfield.
 Wye Knitting Mills, The, Winchendon.
 Wyman-Allen Lumber Company, Boston.
 Wyman and Gordon Company, The, Worcester.
 Wyman Company, The, Boston.
 Wyman-Gordon Company, Worcester.
 Xtravim Molasses Feed Co., Boston.
 Xylite Lubricating Company, Holyoke.
 Yale Knitting Company, Malden.
 Yale Novelty Company, Leominster.
 Yale Plating & Mfg. Company, Boston.
 Yankee Brew Company, Boston.
 Yankee Farm-Tractor Company, Westfield.
 Yarmouth Export Lumber Co., Somerville.
 Yarmouth Water Company, Yarmouth. 1915, c. 271.
 Yates Machine Company, Salem.

Yemec Manufacturing Company, The, Springfield.

Yerxa Market, Inc., Swampscott.

Yo-Ko Food Company, Boston.

York Amusement Company, Boston.

York and Whitney Company, Boston.

Young Brothers Company, Worcester.

Young Curley Wardwell Company, Cambridge.

Young Men's Corporation Inc., The, Boston.

Z. A. Ward Wood-working Company, Pittsfield.

Z. B. Davis Corporation, New Bedford.

Zander Shoe Company, Boston.

Zariffe Cigarette Company, Boston.

Zee-Socket and Mfg. Company, Boston.

Zenas R. Taylor, Inc., Boston.

Zenith Lamp Company, Boston.

Zinns Flower Shop, Inc., Boston.

Zoccola Company, Inc., The, Boston.

Zuber-Choate Company, Lawrence.

Zunner Machines Company, Boston.

REPORT
OF THE
TAX COMMISSIONER

OF

The Commonwealth of Massachusetts

FOR THE YEAR ENDING

NOVEMBER 30, 1918



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SUPERVISOR OF ADMINISTRATION.

The Commonwealth of Massachusetts.

OFFICE OF THE TAX COMMISSIONER,
BOSTON, January 23, 1919.

HON. JOSEPH E. WARNER, *Speaker of the House of Representatives.*

DEAR SIR: — I have the honor to transmit herewith for the use of the Legislature the annual report of the Tax Commissioner for the year 1918.

Respectfully yours,

WILLIAM D. T. TREFRY,
Tax Commissioner.



The Commonwealth of Massachusetts.

OFFICE OF THE TAX COMMISSIONER,
BOSTON, January 23, 1919.

To the Honorable Senate and House of Representatives.

RECOMMENDATIONS FOR LEGISLATION.

No recommendations for legislation relative to taxation are made in this report. Such recommendations as were deemed important to be proposed to the Legislature have been submitted to the Commission for Consolidating and Arranging the General Laws, and have been considered in connection with the revision and codification of the laws, and such changes as are deemed necessary or desirable will be reported in the report of that commission. The recess committee on taxation will also include in its report such changes in the laws of taxation as come within the scope of inquiry. All such recommendations are therefore omitted from this report in order to avoid a duplication of material.

DISSOLUTION OF CORPORATIONS.

In accordance with a practice of several years' standing, I respectfully request the dissolution by legislative act of such corporations as appear from the records of the department to be no longer in active business. To continue to carry such corporations upon our files entails much detail work, and no good purpose appears to be served by the continuation of corporate existence. Dissolution by legislative act has in the past proved to be a procedure welcome not only to public officials but to the corporations themselves and to their officers. A bill for dissolution has been presented. I have not included therein the list of corporations to be dissolved, but I shall be prepared to submit such list to the committee upon request.

ADDITIONAL ASSESSMENTS.

Pursuant to the Governor's message of May 27, 1918, relative to the need of additional revenue for the State on account of the increased expenses growing out of the war, three bills were enacted into law, namely, chapters 252, 253 and 255 of the General Acts of 1918. Chapter 252 levied an additional tax equal to 10 per cent. of the taxes imposed by chapter 269 of the General Acts of 1916. From this tax there was collected \$1,316,233.97. As the Governor said, the tax was almost negligible, as far as the individual taxpayer was concerned, but in the aggregate was of great importance to the Commonwealth.

Chapters 253 and 255 imposed, respectively, upon foreign and domestic corporations an income tax of 1 per cent. on the net incomes which were reported to the Federal government for taxation. The question was raised as to whether there should be deducted from the net income the amount of excess profits taxes paid to the Federal government before the 1 per cent. tax was assessed. In *American Printing Co. v. Commonwealth*, the Supreme Court held that the excess profits taxes were a proper deduction. There was collected under these laws, \$3,745,191.81, — \$486,352 from the foreign corporation law and \$3,258,839.81 from the domestic.

The wisdom of enacting these laws has been amply shown, and whereas on account of this added revenue it was possible to relieve real estate from the additional burden, it was also possible to keep the direct State tax within reasonable bounds.

THE BUSINESS OF THE DEPARTMENT FOR THE YEAR.

The duties assigned by law to the Tax Commissioner and Commissioner of Corporations naturally fall into six groups: —

- I. The taxation of corporations.
- II. The taxation of incomes.
- III. The taxation of legacies and successions.
- IV. The taxation of transfers of stock.
- V. The supervision of boards of assessors.
- VI. The approval of corporate organizations and reports.

For convenience, therefore, this part of my report is divided into six parts.

I. THE TAXATION OF CORPORATIONS.

1. *Public-service Corporations* (Acts of 1909, Chapter 490, Part III., Sections 39 to 43; General Acts of 1916, Chapter 299, Sections 1 and 2; General Acts of 1918, Chapter 264, Sections 1 and 2). — This heading includes railroads, street railways, telephone and telegraph companies, gas and electric light companies, trust companies, water companies and domestic insurance companies with capital stock, together with a few miscellaneous corporations which are included for the reason that they are not subject to the general Business Corporation Law. The whole number of these public-service corporations making tax returns as of April 1 is 432. Of these, a tax was assessed upon the corporate excess of 194. The total amount of taxes so assessed was \$1,695,044.53, of which \$258,430.71 was laid upon the street railways and \$1,436,613.82 upon the other public-service corporations. Of the \$258,430.71 assessed upon street railways, \$253,032.24 is apportioned to cities and towns in proportion to mileage of tracks, and \$5,398.47 to the Commonwealth on account of trackage in public reservations. Of the \$1,436,613.82 assessed upon other public-service corporations, \$1,040,751.93 is apportioned to cities and towns, and \$395,861.89 to the Commonwealth. The

part apportioned to the cities and towns is governed by three statutes which lay down different methods of apportionment for different classes of corporations. Taxes paid by gas, electric light and water companies are apportioned to the cities and towns where the business of the corporation is carried on. The taxes of railroads, telephone and telegraph companies are apportioned to the several cities and towns in proportion to the total assessed value of property actually taxed in each city and town for the preceding year. Taxes assessed on trust companies, insurance companies and some miscellaneous companies are apportioned to cities and towns in proportion to shares of stock owned by residents. The part apportioned to the Commonwealth is on account of shares of stock owned by nonresidents of the Commonwealth or by certain corporations. The following table will show the amounts applicable to the different classes of corporations in detail: —

	Cities and Towns.	Common- wealth.
Gas, electric light and water companies,	\$121,928 41	\$4,105 84
Railroads, telephone and telegraph companies,	514,552 08	313,020 82
Trust, insurance and some miscellaneous companies,	404,271 44	78,735 23
	\$1,040,751 93	\$395,861 89

The total value of the capital stock of the public-service corporations as ascertained by me for the purposes of taxation is —

Street railways,	\$50,787,601
Other public-service corporations,	196,037,451
Total,	\$246,825,052

The value of the corporate excess upon which the tax is actually assessed is —

Street railways,	\$13,551,695
Other public-service corporations,	75,334,147
Total,	\$88,885,842

(For summaries and comparisons, see page 12 following.)

2. *Domestic Business Corporations* (Acts of 1909, Chapter 490, Part III., Sections 39 to 43; General Acts of 1918, Chapter 222). — This heading includes mercantile and manufacturing corporations, — all of the corporations subject to the Business Corporation Act (Acts of 1903, chapter 437). The whole number of business corporations making tax returns as of April 1 is 11,359. Of these, a tax was assessed upon 8,439. In the case of 459 the tax was computed under the minimum provision of the law (*i.e.*, upon one-tenth of 1 per cent. of the value of the capital stock); in the case of 2,973 the tax was computed under the maximum provision of the law (*i.e.*, upon 120 per cent. of the value of the real estate, machinery, merchandise and taxable securities owned by the corporation); in the case of the balance, 5,007, the tax was computed upon the full value of the corporate excess. The minimum tax assessed aggregated \$160,181.94, as compared with \$233,101.77 in 1917.

The most significant fact in relation to the taxation of business corporations is that 2,973 corporations were taxed under the maximum provision of the law; that is, they were taxed upon 120 per cent. of the value of their real estate, machinery, merchandise and taxable securities, instead of upon the full fair cash value of their capital stock. In these 2,973 cases the total value of the corporate excess (*i.e.*, a total value of the capital stock less deductions allowed by law) was found to be \$387,064,476, while the maximum value upon which the tax was laid was only \$183,305,298. In other words, the limiting or maximum clause of the statute brought it about that these corporations were taxed upon the latter figure, although their corporate excess had a value represented by the former figure. The untaxed part of the corporate excess of these 2,973 corporations was, therefore, \$203,759,178. If the law had allowed the levying of a tax upon this item, the corporations would have paid \$3,885,687.52 more franchise taxes than they actually paid. In 1917 the value of the untaxed part of the corporate excess of 2,540 corporations which were taxed under the maximum provision of the law was \$119,810,085. It is probably true that the presence of this maximum clause in the law has caused many corporations to organize under our statute, and thus become subject to our

corporate franchise tax, which corporations would not have thus organized except for this maximum clause. However, there is a duty on the Commonwealth that becomes imperative when a system of taxation becomes so obviously inequitable as to cause special favors to accrue to one-third of her corporations at the expense of the two-thirds. This matter has been the subject of investigation and study by a recess committee of the Legislature during the current year. It is to be hoped that the plan to be recommended by this committee will accomplish a more equitable and logical tax system than the one that has been in force since 1903.

The total tax assessed by the department upon business corporations in 1918 is \$9,313,806.16. There is apportioned to the Commonwealth on account of shares of stock of these corporations owned by nonresidents of Massachusetts, and on account of corporations doing all their business outside the State, \$1,706,322.50; the balance of \$7,607,483.66 is apportioned to cities and towns where the corporations carry on their business in proportion to the location of their tangible property. The figures of *apportionment* given herein in relation to both *public-service* and *domestic business corporations* give the amounts which would accrue to the Commonwealth and to the cities and towns if all assessed taxes were paid; it should be constantly borne in mind that the amounts actually accruing to the Commonwealth and to the cities and towns vary from these figures. The Treasurer and Receiver-General reported to me the amount of corporate franchise taxes actually paid by all classes of corporations up to the close of business November 5 as \$9,786,532.31. Subsequent payments to the close of the fiscal year aggregated \$516,608.73. These taxes were paid by corporations as follows: —

Street railways,	\$45,301 20
Other public-service corporations,	1,425,229 58
Business corporations,	8,832,610 26

We made a distribution of the amount paid up to November 5 in time for settlement with the cities and towns on November

15; a subsequent distribution was made as of the close of the fiscal year. The results of both distributions appear below: —

	Accruing to Common- wealth.	Distributed to Cities and Towns.
Street railways,	\$723 03	\$44,578 17
Other public-service corporations,	386,957 97	1,038,271 61
Business corporations,	1,568,688 09	7,263,922 17
	\$1,956,369 09	\$8,346,771 95

During the year the Treasurer and Receiver-General has also reported to me the payment in full of \$479,714.88 on account of taxes for years previous to 1918. This amount has been distributed as follows: —

	Accruing to Common- wealth.	Distributed to Cities and Towns.
Street railways,	\$6,314 68	\$296,797 34
Other public-service corporations,	—	34 85
Business corporations,	14,723 88	161,844 13
	\$21,038 56	\$458,676 32

The amount thus shown as accruing to the Commonwealth and to the cities and towns has no relation to the figures of the Treasurer and Receiver-General relating to corresponding items. This is owing to the fact that distribution made in a given fiscal year includes taxes paid in a previous fiscal year. Our figures show the distribution made by us during the fiscal year ending November 30, 1918; the figures of the Treasurer relate only to receipts and payments during the same period.

Details of the distribution of corporation taxes appear in Table A, on page 72.

Further details as to the taxes of both public-service and domestic business corporations appear in the following tables: —

Valuation of Capital Stock.

	1917.	1918.	Increase.	Decrease.
Street railways,	\$74,756,009	\$50,787,601	-	\$23,968,408
Other public-service corporations,	464,923,774	196,037,451	-	268,886,323
Business corporations,	1,385,196,002	1,487,428,867	\$102,232,865	-
Total,	\$1,924,875,785	\$1,734,253,919	\$102,232,865	\$292,854,731

Value of the Corporate Excess upon which the Tax is assessed.

	1917.	1918.	Increase. ⁹	Decrease.
Street railways,	\$29,354,658	\$13,551,695	-	\$15,802,963
Other public-service corporations,	123,106,322	75,334,147	-	47,772,175
Business corporations,	607,395,247	657,158,583	\$49,763,336	-
Total,	\$759,856,227	\$746,044,425	\$49,763,336	\$63,575,138

Rate of Taxation of Corporate Franchises.

YEAR.	Rate per M.	YEAR.	Rate per M.
1864,	\$16 66	1883,	\$14 98
1865,	17 56	1884,	15 95
1866,	14 83	1885,	14 14
1867,	16 67	1886,	14 48
1868,	13 12	1887,	15 06
1869,	15 52	1888,	14 68
1870,	15 44	1889,	14 72
1871,	14 84	1890,	14 84
1872,	14 53	1891,	14 50
1873,	14 49	1892,	14 88
1874,	15 51	1893,	15 30
1875,	14 68	1894,	14 80
1876,	12 80	1895,	14 95
1877,	12 84	1896,	15 10
1878,	12 54	1897,	15 26
1879,	12 78	1898,	15 69
1880,	15 35	1899,	15 78
1881,	14 78	1900,	16 14
1882,	15 28	1901,	16 18

Rate of Taxation of Corporate Franchises — Concluded.

YEAR.	Rate per M.	YEAR.	Rate per M.
1902,	\$16 18	1911,	\$17 93
1903,	16 76	1912,	17 97
1904,	16 60	1913,	17 92
1905,	17 25	1914,	18 09
1906,	16 87	1915,	18 55
1907,	17 03	1916,	19 14
1908,	17 20	1917,	19 47
1909,	17 35	1918,	19 07
1910,	17 60		

3. *Savings Banks and Savings Departments of Trust Companies* (Acts of 1909, Chapter 490, Part III., Sections 21 to 24, and Chapter 342; Acts of 1911, Chapter 337). — This heading includes 196 savings banks, the Massachusetts Hospital Life Insurance Company and 70 savings departments of trust companies (2 of which were established after May 1 and were taxed only in the November assessment). The tax is assessed twice each year, as of May 1 and November 1, upon the average deposits, less certain specified investments, at the rate of $2\frac{1}{2}$ mills on the dollar. The essential facts relating to this tax are shown in the following table: —

	Month.	Average Deposits subject to Tax.	Deductions.	Taxable Deposits.	Tax.
196 savings banks, . . .	May, . . .	\$1,021,540,433	\$648,677,736	\$372,862,697	\$932,156 05
196 savings banks, . . .	November, .	1,029,415,000	668,530,150	360,884,850	902,211 41
Massachusetts Hospital Life Insurance Com- pany. }	May, . . .	26,734,524	14,345,302	12,389,222	30,973 05
	November, .	26,664,216	15,163,668	11,500,548	28,751 37
68 savings departments,	May, . . .	38,676,532	22,024,833	16,651,699	41,628 95
70 savings departments,	November, .	43,781,771	24,634,706	19,147,247	47,867 86
Total, . . . . .	. . . . .	\$2,186,812,476	\$1,393,376,395	\$793,436,263	\$1,983,588 69

This tax of \$1,983,588.69 for 1918 compares with \$2,112,-737.36 for 1917 and \$2,024,485.42 for 1916.

4. *Insurance Companies.* (a) *Tax upon Premiums* (Acts of 1909, Chapter 490, Part III., Sections 28 to 32). — In accordance with the provisions of these sections a premium tax was assessed upon 11 foreign life companies; 241 fire and marine companies, of which 39 were Massachusetts companies; and 61 miscellaneous companies, of which 12 were Massachusetts companies. The total value of premiums taxed was \$75,540,-912.13. Of this amount \$28,168,946.63 was taxed at the rate of 1 per cent., \$125,380.87 at the rate of $1\frac{1}{2}$ per cent., \$45,992,-338.63 at the rate of 2 per cent., \$812,589.56 at the rate of $2\frac{1}{2}$ per cent., \$46,657.25 at the rate of $2\frac{3}{4}$ per cent., and \$394,-999.19 at the rate of 3 per cent. So far as the tax authorized by these sections relates to foreign life insurance companies it has been decided (*Metropolitan Life Ins. Co. v. Commonwealth*, 198 Mass. 466) that the tax shall be exacted only in cases where and to the extent that such tax exceeds the tax assessed under sections 26 and 27 upon net policy values (see (b) page 15). The amount of premium tax which would have been paid by these 11 foreign companies, were it not for the credit to be given on account of the tax on net policy values, is \$266,895.41. But in the case of 7 of these 11 companies upon which a premium tax of \$203,886.64 was computed, the tax upon net policy values exceeded the premium tax, and so no premium tax was exacted; and in the case of the other 4 companies upon which a premium tax of \$63,008.77 was computed, there was given a credit of \$52,656.28 assessed as the tax on net policy values under sections 26 and 27. Therefore, these 11 companies are actually required to pay only \$10,352.49 as a premium tax.

The total premium tax assessed was —

Life companies,	\$10,352 49
Fire and marine companies,	656,305 66
Miscellaneous companies,	313,663 45
On account of taxes for 1917,	1,896 64
Total,	<hr/> \$982,218.24

(b) *Life Insurance Excise Tax* (Acts of 1909, Chapter 490, Part III., Sections 26 and 27). — This tax is assessed upon the net value of policies upon the lives of residents of Massachusetts at the rate of one-fourth of 1 per cent., whether such policies have been issued by foreign or domestic companies. The aggregate net value of such policies was \$276,541,493. These policies were issued by 27 companies, of which 8 were Massachusetts companies. The total tax assessed was \$691,353.71.

(c) *Savings Bank Life Insurance Tax* (Acts of 1907, Chapter 561, Section 24). — Under this section the general insurance guaranty fund and 3 savings banks were taxed at the rate of one-half of 1 per cent. The total amount taxable was \$320,928.74. The total tax assessed was \$1,604.64. One savings bank which has an insurance department paid no tax by reason of the excess of deductions over the net value of its outstanding policies.

5. *Taxation of Shares of National Banks*¹ (Acts of 1909, Chapter 490, Part III., Sections 11 to 20). — The shares of stock of each national bank are taxed as personal property of the owners by the assessors of the city or town in which the bank is located. The tax is paid by the bank to the city or town collector. The assessors report to the Tax Commissioner the facts of their assessment, together with a list containing the names and residences of bank stockholders and the number of shares owned by each. It is the duty of the commissioner to see to it that the tax thus collected on account of each share of bank stock reaches the municipality in which resides its owner, if in Massachusetts; that such tax remains in the treasury of the Commonwealth in cases where the owners reside outside of Massachusetts; and that refunds on account of this tax are made to savings banks, insurance companies and charitable corporations, as provided for in sections 18 and 20. The total amount of tax paid upon shares of stock in 164 national banks was \$2,029,370.70. One per cent. of this was allowed to the municipalities as payment for assessment and collection. The amount to be accounted for and distributed was, therefore, 99 per cent. of \$2,029,370.70, or \$2,009,076.99. Of this amount \$677,927 was the tax upon

¹ Includes one State bank.

shares owned by residents of the cities and towns which assessed and received the tax. Accordingly, this amount was retained by such municipalities. The balance of the tax, \$1,331,149.92, was paid into the treasury of the Commonwealth, to be accounted for as heretofore indicated. The accounting for the whole tax appears in the following table:—

Total tax on bank shares,	\$2,029 370 70
Retained by cities and towns by which the tax was collected,	\$698,220 78
Paid into treasury of the Commonwealth,	1,331,149 92
	<hr/> \$2,029,370 70

Received by the Treasurer and Receiver-General as above,	\$1,331,149 92
Paid to cities and towns on account of owner- ship by residents of shares in banks located elsewhere in the Commonwealth,	\$681,032 38
Paid to savings banks,	70,113 00
Paid to insurance companies,	8,876 84
Paid to literary, scientific and charitable societies,	34,224 54
Balance accruing to the Commonwealth,	536,903 16
	<hr/> \$1,331,149 92

The item \$536,903.16 retained by the Commonwealth is subject to claims not adjusted before the close of the fiscal year. Details of amounts received by each municipality appear in Table B, on page 82.

6. *Foreign Corporation Excise Tax* (Acts of 1909, Chapter 490, Part III., Section 56; General Acts of 1918, Chapter 235).—This tax is assessed upon foreign corporations subject to chapter 437 of the Acts of 1903 at the time of filing the annual certificate of condition. The tax is in the amount of one-fiftieth of 1 per cent. of the authorized capital stock up to \$10,000,000, but the tax is not to exceed \$2,000 in any given case. The payment of the tax is a condition precedent to the filing of the certificate of condition with the Secretary of the Commonwealth. No distribution of this tax is provided for by law, since it is in addition to taxation by the cities and towns upon all the property of the corporations within their jurisdiction. The tax has been assessed upon 1,807 corporations in the total amount of \$323,969.68.

7. *Expenses of Commissions* (Acts of 1914, Chapter 742, as amended by General Acts of 1917, Chapter 205, and Acts of 1914, Chapter 787). — The Auditor of the Commonwealth reported that the sum of \$32,148.97 was the amount to be assessed upon corporations and individuals for the expenses of the Board of Gas and Electric Light Commissioners. The amount is that appropriated by the Legislature less any unexpended balance remaining from the previous appropriation.

The Auditor also certified, under the provisions of chapter 24 of the Revised Laws, section 14, that the sum of \$3,102.23 was the amount to be assessed upon the different railroads, street railways, etc., for the costs of inquests.

These amounts were assessed upon the appropriate companies and individuals, and due notice thereof given to them and to the Treasurer and Receiver-General.

8. *Care and Custody of Deposits* (Revised Laws, Chapter 6, Section 6). — This section provides that the Tax Commissioner shall assess one-twentieth of 1 per cent. upon certain corporations or organizations on account of trust funds deposited with the Treasurer and Receiver-General. The amount of these funds as reported to me by the Treasurer and Receiver-General was \$4,835,156.09, upon which \$2,417.57 was assessed.

9. *Reimbursement of Cities and Towns on Account of Taxes lost on Land owned by Institutions* (Acts of 1910, Chapter 607, as amended by Acts of 1911, Chapter 478, and Acts of 1914, Chapters 648 and 720, Section 5). — Under the provisions of these acts, the Tax Commissioner, on August 29, 1918, certified to the Treasurer and Receiver-General that the value of the land in cities and towns owned by public institutions, fish hatcheries, game reservations and for the military camp ground at South Framingham was \$2,351,291. The amount reimbursed to the cities and towns in lieu of taxes upon this valuation, at the State rate of \$19.07 per thousand, was \$44,838.80.

The following table shows the detail of reimbursement: —

CITY OR TOWN.	Valuation.	Tax.	CITY OR TOWN.	Valuation.	Tax.
Acton, . . .	\$9,850 00	\$187 83	Monson, . . .	\$14,165 00	\$270 12
Adams, . . .	150 00	2 86	Norfolk, . . .	33,385 00	636 65
Andover, . . .	3,675 00	70 08	North Andover, . . .	525 00	10 01
Ashburnham, . . .	490 00	9 34	North Reading, . . .	5,625 00	107 26
Barnstable, . . .	150 00	2 86	Northampton, . . .	119,887 50	2,286 25
Belmont, . . .	5,655 00	107 84	Northborough, . . .	15,220 00	290 24
Belchertown, . . .	10,350 00	197 37	Palmer, . . .	1,590 00	30 32
Berkley, . . .	75 00	1 43	Phillipston, . . .	1,000 00	19 07
Berlin, . . .	2,950 00	56 25	Plymouth, . . .	12,807 00	244 22
Bolton, . . .	4,675 00	89 15	Raynham, . . .	18,800 00	358 51
Boston, . . .	965,300 00	18,403 27	Royalston, . . .	800 00	15 25
Bridgewater, . . .	44,610 00	850 71	Rutland, . . .	20,595 00	392 74
Canton, . . .	11,500 00	219 30	Sandwich, . . .	2,750 00	52 44
Chelmsford, . . .	500 00	9 53	Savoy, . . .	4,377 00	83 46
Concord, . . .	20,624 00	393 29	Sherborn, . . .	40,370 00	769 85
Danvers, . . .	64,840 00	1,236 49	Shirley, . . .	12,410 00	236 65
Dana, . . .	105 00	2 00	Shrewsbury, . . .	11,680 00	222 73
Dover, . . .	3,825 00	72 94	Spencer, . . .	40 00	76
Easthampton, . . .	90 00	1 71	Sutton, . . .	1,465 00	27 93
Edgartown, . . .	1,050 00	20 02	Taunton, . . .	24,500 00	467 21
Foxborough, . . .	17,550 00	334 67	Templeton, . . .	18,550 00	353 74
Falmouth, . . .	100 00	1 90	Tewksbury, . . .	50,800 00	968 75
Framingham, . . .	72,950 00	1,391 15	Walpole, . . .	3,275 00	62 45
Gardner, . . .	10,510 00	200 42	Waltham, . . .	65,300 00	1,245 27
Gosnold, . . .	6,000 00	114 42	Warwick, . . .	1,300 00	24 79
Grafton, . . .	15,925 00	303 68	Westborough, . . .	80,145 00	1,528 36
Hadley, . . .	200 00	3 81	Westfield, . . .	3,735 00	71 22
Holden, . . .	10 00	19	Westminster, . . .	17,580 00	335 25
Lakeville, . . .	9,275 00	176 87	Williamsburg, . . .	510 00	9 72
Lancaster, . . .	23,450 00	447 19	Wilmington, . . .	100 00	1 90
Lexington, . . .	2,856 00	54 46	Winchendon, . . .	50 00	95
Leyden, . . .	457 00	8 71	Worcester, . . .	394,950 00	7,531 69
Medfield, . . .	33,325 00	635 50	Wrentham, . . .	13,020 00	248 29
Middleton, . . .	15,612 50	297 73	Yarmouth, . . .	200 00	3 81
Middleborough, . . .	1,100 00	20 97	Totals, . . .	\$2,351,291 00	\$44,838 80

The following summary shows the whole amount of taxes and other charges assessed upon corporations of the classes named for the years 1917 and 1918, and the amounts accruing to the Commonwealth if the total of the assessments is actually

paid. The amounts accruing to the Commonwealth are subject to changes occasioned by settlement of claims and adjustments hereafter.

	Amount assessed, 1917.	Accruing to Common- wealth, 1917.	Amount assessed, 1918.	Accruing to Common- wealth, 1918.
Street railway companies, . . .	\$571,533 49	\$7,513 28	\$258,430 71	\$5,398 47
Other public-service corporations, . .	2,396,875 32	542,054 55	1,436,613 82	395,861 89
Domestic business corporations, . .	6,932,309 33	1,152,153 19	9,313,806 16	1,706,322 50
Stock transfer tax,	148,906 14	148,906 14	112,801 04	112,801 04
Legacy and succession tax,	4,287,218 21 ¹	3,900,247 10 ¹	5,632,144 34 ¹	5,841,204 68 ¹
Savings banks,	1,978,494 07	1,978,494 07	1,834,367 46	1,834,367 46
Savings departments of trust compa- nies,	72,555 16	72,555 16	89,496 81	89,496 81
Massachusetts Hospital Life Insur- ance Company,	61,688 13	61,688 13	59,724 42	59,724 42
Insurance premium tax,	207,611 17 ²	207,611 17 ²	982,218 24	982,218 24
Life insurance excise,	645,665 40	645,665 40	691,353 71	691,353 71
Savings bank insurance,	1,182 42	1,182 42	1,604 64	1,604 64
National bank taxes,	1,657,625 91	402,981 77	2,029,370 70	536,903 16
Foreign corporation excise,	363,309 14	363,309 14	323,969 68	323,969 68
For expenses of commissions and in- quests,	37,172 77	37,172 77	35,251 20	35,251 20
Care and custody of deposits,	2,477 74	2,477 74	2,417 57	2,417 57
Total,	\$19,364,624 40	\$9,524,012 03	\$22,803,570 50	\$12,618,895 47 ³

¹ Assessments and actual payments do not agree and are not subject to comparison, since payments include some taxes previously assessed but not all taxes assessed during the fiscal year.

² Covers three months' period only.

³ The item of \$3,745,191.81, the amount derived under chapters 253 and 255 of General Acts of 1918, is not included in the summary given above, since it was a temporary assessment for one year.

10. *The Board of Appeal* (Acts of 1909, Chapter 490, Part III., Section 68). — The Board of Appeal was composed of the Treasurer and Receiver-General, Hon. Charles L. Burrill, the Auditor of the Commonwealth, Hon. Alonzo B. Cook, and the Hon. James G. Harris, the latter being appointed as the member from the Executive Council. Meetings of the Board were held on 7 different occasions during the year. The Board heard 83 matters, divided as follows: —

Claims by cities and towns in the matter of the distribution of dif- ferent taxes,	33
Claims relating to soldiers' exemption assessments,	2
Appeals in relation to income tax assessments,	7
Appeals by corporations from the decision of the Tax Commissioner relating to franchise tax assessments and income tax assessments,	41

These claims and appeals were disposed of as follows: —

Claims by cities and towns: —

Claims decided,	29
Claims continued,	2
Claims referred to the Tax Commissioner for settlement,	2
	—
Total,	33

Soldiers' exemption assessments: —

Appeals dismissed,	2
------------------------------	---

Income tax assessments: —

Abatement,	1
Appeals dismissed,	5
Appeal continued,	1
	—
Total,	7

Corporation appeals relating to franchise tax and income tax: —

Abatements,	4
Appeals dismissed,	28
Appeals referred to the Tax Commissioner for settlement,	8
Appeal withdrawn,	1
	—
Total,	41

11. *Valuation of Poles, Wires and Underground Conduits, Wires and Pipes of Telephone and Telegraph Companies.* — Under the provisions of chapter 137, General Acts of 1915, the valuation of this class of property is to be determined by the Tax Commissioner and certified to the assessors of the several cities and towns of the Commonwealth. This is a radical departure from the customary method of local assessment. The reasons for the change were adequately set forth in my report for the year ending November 30, 1916, and need not be repeated here. The change has resulted in the intelligent treatment of one continuous piece of property passing through many cities and towns. It has resulted in uniformity of valuation, elimination of the long drawn out contentions between the towns and the corporations, an early settlement of the tax bills, and an increased revenue from this class of property.

The act was amended by chapter 138, General Acts of 1918, to include the machinery of telephone and telegraph companies. The machinery owned by such companies and located in the several cities and towns is of one definite class. The cost of the machinery and of its installation is the same in each of the cities and towns, but the variation in the valuation at which it was assessed by the different boards of assessors was so great that it was thought advisable in the interest of uniformity to have the valuation certified by the Tax Commissioner, and this method was applied in 1918. The value of such machinery as certified by the commissioner for 1918 was \$197,249. We have no information as to the value of this property assessed by the assessors in years prior to 1918.

The total assessed value as determined by the Tax Commissioner for 1916, the first year under the act, was \$20,898,607. For 1917 the value was \$22,829,067, an increase of \$1,930,460. For 1918 the value was \$25,393,499, an increase of \$2,564,432 over that of 1917. In 1916, the first year of the new assessment, appeals were taken against the valuation as made by the Tax Commissioner in only 7 out of the 350 or more cities and towns. In 1917 not one city or town appealed from the Tax Commissioner's valuations, and the same is true of the valuations of 1918.

12. *Reimbursement of Cities and Towns for Loss of Taxes by Soldiers' and Sailors' Exemptions* (General Acts of 1916, Chapter 299, Sections 3 to 5). — Under the provisions of this act assessors of every city and town must make a return to the Tax Commissioner of the value of property exempted from taxation under the provisions of clauses 13 and 14 of section 5 of Part I of chapter 490 of the Acts of 1909, together with the amount of taxes which would have been assessed on such property but for said exemption. The Tax Commissioner must determine from the returns or otherwise the total amount so exempted, and apportion one-third of such taxes as a charge upon the cities and towns according to the basis determined by him for the apportionment of the State tax. He must also credit to each city and town one-third of the amount of taxes exempted. On the sixth day of November notice of the charge

or credit was sent to the assessors of each city and town; and since no appeals were taken within the statutory ten days the amounts were certified to the Treasurer and Receiver-General. The total amount of taxes lost on account of the exemption was \$131,195.51, of which cities and towns received one-third by reimbursement. Details of the apportionment appear in Table C, on page 94. .

II. THE TAXATION OF INCOME.

The completion of the second year of the operation of the Income Tax Law reveals a gratifying increase of revenue as well as substantial improvement in administrative methods.

The publicity given to the tax in its first year was so complete that but little repetition of this work has been required, reliance being placed largely upon the banks and trust companies of the State who, by keeping their officials carefully posted upon changes in requirements and additional rulings, have not only assisted the public very substantially, but have thereby relieved our own offices in the months of January and February when the pressure is at its height. For these services, and for the spirit of co-operation shown throughout the year, the department is greatly indebted.

Rulings have been reissued in loose leaf form with cloth covers, sold at a nominal price, and new rulings have been assembled and issued for inclusion at various times, the mailing list for this comprising over 2,500 names.

The "Boston Herald" has continued its services for the second year, giving a daily distribution of rulings and regulations as rapidly as issued, a work that could not be undertaken to advantage by the department itself.

A. Returns.

Approximately 187,600 returns have been filed for the second year in comparison with 196,900 returns for the first year, the difference being accounted for by the fact that many persons filed returns in the first year as a precautionary measure where no tax was due thereon, and the above figures for the first year include about 5,200 returns filed as a result of work of the organization more fully described hereafter.

The returns are divided as follows: —

Individuals (Form 1),	163,374
Fiduciaries (Form 2),	14,426
Partnerships (Form 3),	8,396
Associations, trustees, etc. (Form 3-F),	634
Dealers in intangibles (Form 3-C),	217
Clubs and nonprofitable associations (Form 3-M),	553
<hr/>	
Total,	187,600

Some slight improvement on the part of taxpayers is noticeable in the preparation of returns, but the fact remains that in many thousands of cases the most simple and obvious requirements are ignored, necessitating much correspondence with the taxpayers that should be unnecessary. The elimination of this necessity by a more careful preparation of returns by the taxpayers would materially lessen the cost of administration.

B. Assessment.

The period of assessment is unfortunately short, extending from about April 1 to July 1, at which time estimates of the distribution must be prepared for the various cities and towns in order that they may compute their tax rates. The result is a pressure upon the office force during these months that necessitates too speedy work and a small percentage of resulting errors, the only remedy for which would be a larger assessment force which, however, would not be needed through the balance of the year. This force, however, will be increased slightly for the coming year.

C. Delinquents.

The work of discovering delinquent taxpayers is proceeding steadily throughout the year, approximately 5,200 returns for 1917 having been secured in this way since the date of the last annual report. This work produces in taxes an amount many times in excess of its cost. While it does not indicate that any large number of substantial taxpayers have failed to file the returns required, yet it does indicate clearly that certainly several thousand persons have still failed to file the return

for small amounts, their failure being due in most instances to an erroneous belief that the \$2,000 exemption from business income applies also to taxable interest and dividends.

D. Investigation.

Various methods of investigation outlined in the last report have been pursued throughout the year with remarkable results. Most of the work, however, has been along two lines resulting as follows: —

1. *Auditing of Books of Account.* — Seven expert auditors whose salaries total only \$14,500 have in the past twelve months assessed additional taxes amounting to \$49,879.77 in a total of 315 audits, — representing a discovery of approximately \$1,000,000 of income which had not been reported for taxation.

2. *Interviews concerning Dividends and Interest.* — So many taxpayers have been found to be incapable of separating their taxable securities from the nontaxables correctly that the work of the deputies in the field has been largely concentrated upon an effort to educate the taxpayers in this respect. This work has been undertaken in a spirit of co-operation and primarily as an educational measure, with no implication that the taxpayer has filed a fraudulent return. Taxpayers have generally appreciated this co-operation. Wherever, within the time for abatement, the analysis has shown that they were entitled to a refund, this has been made as a result of the investigation.

The results of this work are as follows: —

Of 4,081 investigations, additional taxes amounting to \$124,076.06 have been assessed, representing an amount of approximately \$2,500,000 of income. In other words, but for these conferences, income of securities valued at approximately \$50,000,000 would not have been returned for taxation. Inasmuch as the number indicated is but a small percentage of the substantial investors who make returns, it is apparent that a very large amount of revenue is still being omitted in entire good faith in almost every instance. No penalties have been imposed upon the discovery of such omitted income. This work will be continued during the coming year.

E. Collections.

Approximately 93.3 per cent. of the taxes assessed and billed were paid by October 15, the date when interest is added. Bills were issued as rapidly as prepared, beginning in the month of May, and in this way earlier payments were secured and the taxpayer was also given a longer period in which to take up with the department matters requiring adjustment.

On November 15 the first distribution to the cities and towns was made, amounting to \$7,956,426.73, as a reimbursement, together with \$4,000,000 on the basis of the State tax.

The second distribution was made on December 21, amounting to \$300,000.

The amounts collected to January 1, 1919, and outstanding balances, both for the first and second year, are shown in Table 1 on page 32. Although from this table it appears that \$54,416.91 is still outstanding on the first year's tax, it should be noted that this is very largely comprised of assessments made in recent months.

The actual amount that has proved uncollectible to date is only \$31,480.44 (about one-quarter of 1 per cent. of the net levy), and this gradually is being reduced.

F. Distribution.

Although the distribution of the income tax depends upon securing from the cities and towns early reports of the amounts assessed on tangible personal property, many cities and towns failed to report these amounts promptly, thereby delaying the commissioner's computation of their reimbursement, and finally obliging him to estimate the probable amounts in certain cases.

Since the last annual report the following distributions have been made on account of the 1917 tax:—

[illegible]

The total distributions to date on account of the first and second years' taxes are set forth in Tables 2 and 3, on pages 33 and 45. At the present time a substantial balance remains undistributed, which it has been necessary to hold pending the determination of certain claims for abatement of substantial amounts, which it is expected will be adjusted shortly.

G. Statistics.

The statistical work conducted in 1918 with reference to the first year's tax was not published as originally planned, as the department was apprehensive that such publication might in certain isolated places amount to a disclosure of the contents of certain taxpayer's returns. This information has been available, however, for department use, and was of assistance to the Legislature in determining the nature of the temporary war tax which was added to the law in 1918.

A similar analysis of the returns for the second year is now in preparation, but is principally directed to allocating the taxes assessed on the basis of the domicile of the taxpayer, in order to assist the Legislature during the present session in determining the permanent method of distribution.

The tax assessed also has been allocated, in the case of fiduciaries, to the residence of the beneficiaries, and in the case of partnerships, to the residence of the individual partners, as a secondary allocation.

These statistics will also give the exact amounts assessed upon intangibles, business income, gains from dealing in intangibles and annuities.

H. Cost of Administration.

Some additional equipment was found to be necessary in the conduct of the division, due to slight increases in the clerical force and to the fact that full equipment for the permanent force had never been acquired.

A card ledger system has been installed in the collection department which will suffice for a five-year period, and will show during that time a substantial saving over the method first adopted, which original method, however, was necessary

the first year, owing to the fact that no alphabetical list of taxpayers was at that time practicable to complete.

The work of the division suffered substantially from lack of proper quarters in the State House until the summer of 1918, when the matter was presented to the Governor and Council, and they decided to transfer the division to the Scollay Building, where leases were taken for a term of three years conditional upon very extensive improvements and alterations to adapt the space to our requirements. While in many ways it is unfortunate to have the division separated from the rest of the Tax Commissioner's department, and from the other offices in the State House, and while such a location does not have quite the dignity that offices in the State House assume, nevertheless, the better co-ordination of the work and the more ample quarters for accommodating both the public and the clerical force have fully justified the change as a temporary measure. It is hoped, however, that the division will ultimately be transferred to the State House as soon as proper quarters there are available.

The expense of administration for the fiscal year is as follows: —

Total appropriation, 1918,							\$297,645 30
Less: —							
Interest on deposits,					\$8,660	88	
Summons, demands and warrant charges,					2,513	31	
Interest on funds in hands of Treasurer,							
computed at 3 per cent.,					78,443	65	
							89,617 84
Net cost of administration for 1918,							\$208,027 46

Equivalent to 1.44 per cent. on total assessment of \$14,400,000.

As pointed out in the last annual report, this percentage compares very favorably with the Federal expense, and is substantially less than the expense in Wisconsin.

If all the investigation work were omitted, the expense of the department would, nevertheless, be substantially the same, and this work has produced, within the period covered by this report, additional assessments amounting to \$387,214.51 on

the 1917 tax, and \$212,397.86 on the 1918 tax, or a total of \$599,612.37. These additional assessments are largely due to the work of the organization, and this total is in excess of twice the cost of administration, so that the organization more than pays its way.

I. Third Year of Administration.

The forms for returns have been improved in certain minor particulars, but remain substantially the same as in the second year, the aim of the department being to alter these as little as possible since the taxpayers are becoming familiar with their appearance and requirements. Blank forms have been mailed again to all of the taxpayers on the 31st of December, and the distribution through our own offices is supplemented by maintaining supplies at all national banks and trust companies throughout the State.

The opportunity for making payment at the time of filing returns was availed of by a substantial number of taxpayers in 1918, and this would have saved a material amount of expense in clerical work and postage if the Legislature had not enacted the so-called war tax measure adding 10 per cent. to all assessments. The willingness of the taxpayers to make early payments was shown by the fact that prior to September 1, when all bills are required to have been mailed, \$1,273,713.15 had been received upon such advance payments, the interest on this amount being of considerable value.

J. Litigation.

During the past year the Supreme Court of the Commonwealth has handed down two decisions construing certain phases of the Income Tax Law.

1. *Goldman v. Trefry* (230 Mass. 554), known as the "Pawnbroker case," decides that the interest received by a pawnbroker in the course of his business may be taxed at the rate of 6 per cent., even though it is income received from a profession, employment, trade or business. The clause at the end of section 5 of the act authorizes the Tax Commissioner to analyze income received from a profession, employment,

trade or business, and to tax at the rate of 6 per cent. so much thereof as comes within the provisions of section 2 of the act.

The effect of this decision has been materially modified by the passage of chapter 150 of the General Acts of 1918, which provides that interest received by persons loaning money as a business upon the pawn or pledge of tangible personal property shall be taxed thereon at the rate of one and one-half per cent.

2. *Maguire v. Tax Commissioner* (230 Mass. 503) decides that income from intangible personal property held under a testamentary trust in another State by a trustee there taxed therefor is exempt from taxation under the Massachusetts Income Tax Law to the beneficiary resident in Massachusetts, but such beneficiary is taxable in respect of income actually received by him from such trust in such other State and not there taxed, if such income is of the kind that would be taxable under the Massachusetts Income Tax Law. It is also decided in this case that the tax imposed by the Massachusetts Income Tax Law upon income received by a resident of Massachusetts from intangible personal property held for his benefit by a trustee resident in another State, and not taxed in such other State, is valid and does not violate the Fourteenth Amendment to the Constitution of the United States.

3. During the year four cases involving the question of domicile have been disposed of in the State courts. There are now pending before the various courts (a) four cases involving the right to tax as business income proceeds from the sale of timber cut from lands in Maine; (b) eight cases again raising the right to tax stock dividends; (c) one case involving the determination of value of a certain stock for the purposes of the 3 per cent. tax; (d) one case involving the right to abatement after the statutory period therefor had expired; and (e) twenty-one cases involving the question of domicile.

During the year seven cases were entered with the Board of Appeal. Of these cases five were ordered dismissed, one abatement was allowed and one case is still pending.

When it is considered that the department is dealing with almost 200,000 persons having very difficult questions and often involving very substantial amounts, the small number

of cases taken through to the courts or to the Board of Appeal indicates that the public feel a general satisfaction with the judicial attitude assumed by the department toward these problems. Inasmuch as that most of the questions which are presented from day to day involve small amounts, it is felt that the department ought to assume as judicial an attitude in determining these matters as is assumed by a court of law, so that the small taxpayer may feel that he has received equitable treatment. Many of these claims involve technical points which might conceivably be decided, in many instances, in favor of the Commonwealth, but it is not felt that the department should adopt too strict an attitude in dealing with this class of cases, but should take a broad viewpoint of its obligations as promoting the future of this system of taxation, the permanency of which must inevitably, in the long run, depend upon the general satisfaction of the taxpaying public.

K. Yield.

Until the statistics now in preparation are completed, it is impossible to make any comparison of the yield for the second year with the amount produced under the old law taxing capital value of intangibles.

The total yield of the so-called war tax of 10 per cent. upon all assessments has amounted to \$1,316,233.97 in taxes assessed to date. This amount is retained by the State.

Deducting this amount from the total taxes assessed for the second year, we have a yield of \$13,071,105.53, which is an increase of \$717,744.43 over the previous year.

While it is impossible at this time to say exactly how much of this increase is attributable to the 6 per cent. tax upon intangibles, nevertheless, assuming the percentages as shown by the statistics of the first year to hold good, it is safe to say 70 per cent. of this amount, or approximately \$500,000, comes from this 6 per cent. tax, which would make a total yield from this tax of approximately \$9,200,000 for the second year. This shows the yield of the tax upon income from intangibles to be at least \$500,000 in excess of the amount produced by the old tax upon capital value, and if allowance is made for loss from the exemption of interest and dividends

under section 4, and a loss from income accruing for non-resident beneficiaries of estates and trusts, which two items total at least \$350,000, it will be seen that the present law is yielding certainly \$850,000, and probably \$1,000,000, in excess of the old law.

L. General.

The administration of an income tax as shown in the second year here in Massachusetts will always be a problem involving a large amount of careful detailed work. Such a law will never administer itself. Taxpayers are constantly desirous of changing their returns, either upward or downward; ambiguous statements in returns are frequent causes of adjustments; and throughout the year the pressure of work is far greater than one not closely in touch with it can appreciate. It is the endeavor of the department, however, to handle these matters with the utmost tact and consideration, and with as much rapidity as is consistent with careful work. The general feeling of satisfaction with the attitude of the department is expressed constantly by a large proportion of the taxpayers coming in contact with the department.

A certain amount of the friction incident to such a test can be obviated by constantly improving the accuracy of the work of the organization, and by eliminating from the law certain minor features which cause irritation without producing sufficient revenue to justify their continuance. It is hoped that these matters requiring legislation can be taken up for adjustment within the near future. It has not been felt, however, advisable to recommend them at this time, in view of the requirements for State revenue during the coming year, and the further fact that most of the problems involved are complicated and require further consideration before specific recommendations for changes in the law can properly be made. Legislation has been recommended, however, to care for the problem of returns from persons in the army and navy, which, in itself, is a substantial problem arising from the great war.

Throughout the State we find that a continuing effect of the law is an improvement in bookkeeping methods in business concerns. There is no evidence of any substantial amount of investments being changed into nontaxable securities due to

the operation of the law. No case has come to the attention of the department in which a change of domicile of any taxpayer of substantial means has been traceable to the moderate tax here imposed. On the contrary, several cases have come under observation where taxpayers of considerable means have resumed Massachusetts domiciles which had been given up prior to the passage of the law, presumably on account of the existing conditions at that time.

It is earnestly hoped that no change in the rates will be made during the present year, as any increase in these would inevitably result in less revenue over a period of five years and have a very disturbing effect upon the investing public.

TABLE 1. — *Assessment and Collection of Income Taxes, January 1, 1919.*

	Tax Account 1917.	Tax Account 1918.
Income taxes charged, . . .	\$12,510,009 35	\$14,597,254 48
Less abatements and refunds, . . .	210,050 94	209,914 98
	<u>\$12,299,958 41</u>	<u>\$14,387,339 50</u>
Less: —		
Collection to Treasurer, . . .	\$12,279,310 45	\$13,883,107 28
Collected this month, . . .	9,978 05	224,157 76
Total collections to date, . . .	<u>\$12,289,288 50</u>	<u>\$14,107,265 04</u>
Less refunds of taxes paid, . . .	43,747 00	29,463 94
	<u>12,245,541 50</u>	<u>14,077,801 10</u>
Uncollected taxes, . . .	\$54,416 91	\$309,538 40

Statement of Distribution.

Net collections to date, . . .	\$12,245,541 50	\$14,077,801 10
Less net administration cost, . . .	311,946 38	317,291 95
	<u>\$11,933,595 12</u>	<u>\$13,760,509 15</u>
War tax 10 per cent., 1918, . . .	—	\$1,237,057 32
Distributed to cities and towns, . . .	\$11,667,621 07	12,256,426 73
Distributed to districts, . . .	15,148 33	11,348 09
Total distributions, . . .	<u>11,682,769 40</u>	<u>13,504,832 14</u>
Available for distribution, . . .	\$250,825 72	\$255,677 01
Add uncollected taxes, . . .	54,416 91	309,538 40
Available for future distributions, . . .	<u>\$305,242 63</u>	<u>\$565,215 41¹</u>
1917, assessed but not charged on books, . . .		\$53,402 69
1918, assessed but not charged on books, . . .		91,234 17

¹ Includes \$42,742.78 war tax.

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 (Recapitulation).*

COUNTIES.	Com- missioners' Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE,	\$247,943 45	\$214,263 77	\$38,733 24	\$252,997 01
BERKSHIRE,	257,033 16	180,923 29	87,007 91	267,931 20
BRISTOL,	492,788 85	287,641 25	245,168 64	532,809 89
DUKES,	8,148 62	3,761 37	5,249 56	9,010 93
ESSEX,	1,330,649 49	1,012,367 29	376,655 93	1,389,023 22
FRANKLIN,	55,537 27	24,063 62	34,228 55	58,292 17
HAMPDEN,	436,457 13	230,540 38	239,919 08	470,459 46
HAMPSHIRE,	90,791 87	52,992 81	43,805 45	96,798 26
MIDDLESEX,	1,901,644 09	1,419,551 66	583,375 09	2,002,926 75
NANTUCKET,	3,586 40	3,586 40	3,192 30	6,778 70
NORFOLK,	1,410,648 57	1,180,328 40	271,345 50	1,451,673 90
PLYMOUTH,	379,610 71	276,136 64	122,903 55	399,040 19
SUFFOLK,	3,849,372 11	2,699,194 74	1,181,470 23	3,880,664 97
WORCESTER,	804,150 63	535,269 45	313,944 97	849,214 42
TOTALS,	\$11,268,362 35	\$8,120,621 07	\$3,547,000 00	\$11,667,621 07

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE COUNTY.				
Barnstable,	\$36,187 85	\$30,986 05	\$6,242 72	\$37,228 77
Bourne,	30,478 68	26,563 68	4,788 45	31,352 13
Brewster,	725 00	—	886 75	886 75
Chatham,	2,984 21	1,812 28	1,418 80	3,231 08
Dennis,	7,055 58	6,022 28	1,205 98	7,228 86
Eastham,	1,834 89	1,515 89	390 17	1,906 06
Falmouth,	123,862 06	114,504 34	10,641 00	125,145 34
Harwich,	3,933 66	1,596 28	1,347 86	2,944 14
Mashpee,	203 00	—	248 29	248 29
Orleans,	15,267 32	10,686 73	5,604 26	16,290 99
Provincetown,	2,463 95	889 23	1,986 32	2,875 55
Sandwich,	4,306 36	3,414 93	1,099 57	4,514 50
Truro,	1,246 66	927 96	390 17	1,318 13
Wellfleet,	1,972 80	1,434 60	638 46	2,073 06
Yarmouth,	15,421 43	13,908 92	1,844 44	15,753 36
	\$247,943 45	\$214,263 77	\$38,733 24	\$252,997 01
BERKSHIRE COUNTY.				
Adams,	\$7,925 26	\$849 05	\$6,561 95	\$7,411 00
Alford,	181 80	36 80	177 35	214 15
Becket,	1,143 68	640 68	602 99	1,243 67
Cheshire,	972 23	288 61	815 81	1,104 42
Clarksburg,	261 00	—	319 23	319 23
Dalton,	37,861 93	34,053 18	4,646 57	38,699 75
Egremont,	406 95	24 57	461 11	485 68
Florida,	319 00	—	390 17	390 17
Great Barrington,	54,677 46	50,070 05	5,497 85	55,567 90
Hancock,	1,536 34	1,246 34	354 70	1,601 04
Hinsdale,	1,452 83	902 00	673 93	1,575 93
Lanesborough,	493 00	—	602 99	602 99
Lee,	10,709 99	8,447 99	2,766 66	11,214 65
Lenox,	23,842 80	17,791 81	6,632 89	24,424 70
Monterey,	261 00	—	319 23	319 23
Mount Washington,	359 61	272 61	106 41	379 02
New Ashford,	58 00	—	70 94	70 94

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BERKSHIRE COUNTY — <i>Con.</i>				
New Marlborough, . . .	\$580 00	—	\$709 40	\$709 40
NORTH ADAMS,	13,149 13	\$709 94	12,804 67	13,514 61
Otis,	203 00	—	248 29	248 29
Peru,	116 00	—	141 88	141 88
PITTSFIELD,	57,985 90	32,907 50	30,646 08	63,553 58
Richmond,	3,572 06	3,108 06	567 52	3,675 58
Sandisfield,	290 00	—	354 70	354 70
Savoy,	174 00	—	212 82	212 82
Sheffield,	1,154 83	252 53	1,099 57	1,352 10
Stockbridge,	14,017 83	10,772 24	3,795 29	14,567 53
Tyringham,	261 00	—	319 23	319 23
Washington,	335 60	129 81	248 29	378 10
West Stockbridge,	435 00	—	532 05	532 05
Williamstown,	22,063 93	18,419 52	4,043 58	22,463 10
Windsor,	232 00	—	283 76	283 76
	\$257,033 16	\$180,923 29	\$87,007 91	\$267,931 20
BRISTOL COUNTY.				
Acushnet,	\$899 00	—	\$1,099 57	\$1,099 57
ATTLEBORO,	57,740 27	\$44,828 35	15,819 62	60,647 97
Berkley,	614 35	112 69	496 58	609 27
Dartmouth,	18,421 00	14,816 50	4,398 28	19,214 78
Dighton,	1,160 00	—	1,418 80	1,418 80
Easton,	52,913 06	45,824 84	7,306 82	53,131 66
Fairhaven,	2,871 00	—	3,486 53	3,486 53
FALL RIVER,	85,966 89	19,082 09	81,368 18	100,450 27
Freetown,	915 32	101 02	993 16	1,094 18
Mansfield,	5,900 84	1,566 33	3,866 23	5,432 56
NEW BEDFORD,	161,394 49	91,090 19	86,014 75	177,104 94
North Attleborough,	34,175 32	26,659 84	7,271 35	33,931 19
Norton,	1,131 00	—	1,383 33	1,383 33
Raynham,	821 93	94 85	886 75	981 60
Rehoboth,	754 00	—	922 22	922 22
Seekonk,	1,218 00	—	1,489 74	1,489 74
Somerset,	1,630 07	246 91	1,489 74	1,736 65

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BRISTOL COUNTY — <i>Con.</i>				
Swansea,	\$8,655 05	\$7,360 88	\$1,525 21	\$8,886 09
TAUNTON,	53,336 26	35,250 96	21,955 93	57,206 89
Westport,	2,271 00	605 80	1,950 85	2,556 65
	\$492,788 85	\$287,641 25	\$245,143 64	\$532,784 89
DUKES COUNTY.				
Chilmark,	\$373 02	\$135 77	\$283 76	\$419 53
Edgartown,	870 00	—	1,064 10	1,064 10
Gay Head,	71 00	42 18	35 47	77 65
Gosnold,	454 02	19 02	532 05	551 07
Oak Bluffs,	1,102 00	—	1,347 86	1,347 86
Tisbury,	4,015 52	2,797 52	1,489 74	4,287 26
West Tisbury,	1,262 88	766 88	496 58	1,263 46
	\$8,148 62	\$3,761 37	\$5,249 56	\$9,010 93
ESSEX COUNTY.				
Amesbury,	\$12,868 00	\$8,315 00	\$5,581 29	\$13,896 29
Andover,	32,803 84	25,017 49	7,094 00	32,111 49
BEVERLY,	246,235 78	219,056 77	31,816 59	250,873 36
Boxford,	5,132 76	4,099 55	993 16	5,092 71
Danvers,	30,260 42	24,660 89	6,597 42	31,258 31
Essex,	1,560 35	631 53	1,064 10	1,695 63
Georgetown,	1,670 63	1,611 53	1,064 10	2,675 63
GLOUCESTER,	62,155 75	45,954 97	19,224 74	65,179 71
Groveland,	1,417 03	392 61	1,064 10	1,456 71
Hamilton,	41,024 12	37,354 66	4,433 75	41,788 41
HAVERHILL,	82,644 74	54,659 30	34,051 20	88,710 50
Ipswich,	12,215 17	8,326 34	4,149 99	12,476 33
LAWRENCE,	73,245 88	21,016 88	63,881 47	84,898 35
LYNN,	188,377 90	131,991 04	68,847 27	200,838 31
Lynnfield,	812 00	—	993 16	993 16
Manchester,	104,839 57	93,783 57	13,514 07	107,297 64
Marblehead,	22,135 96	15,755 96	7,803 40	23,559 36
Merrimac,	1,292 66	364 66	1,135 04	1,499 70
METHUEN,	6,467 00	—	7,909 81	7,909 81
Middleton,	580 00	—	709 40	709 40

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
ESSEX COUNTY — <i>Con.</i>				
Nahant,	\$59,249 37	\$53,970 13	\$6,455 54	\$60,425 67
Newbury,	3,614 93	2,279 48	1,631 62	3,911 10
NEWBURYPORT,	45,309 14	30,951 16	9,576 90	40,528 06
North Andover,	25,618 14	21,674 14	4,823 92	26,498 06
PEABODY,	9,831 00	—	12,024 33	12,024 33
Rockport,	2,702 96	237 96	3,014 95	3,252 91
Rowley,	16,889 94	15,589 78	1,560 68	17,150 46
SALEM,	117,414 50	92,158 39	31,532 83	123,691 22
Salisbury,	1,044 00	—	1,276 92	1,276 92
Saugus,	4,400 05	—	5,355 97	5,355 97
Swampscott,	83,535 44	74,371 44	11,208 52	85,579 96
Topsfield,	16,028 82	13,596 42	2,944 01	16,540 43
Wenham,	14,642 57	12,670 57	2,411 96	15,082 53
West Newbury,	2,629 07	1,875 07	922 22	2,797 29
	\$1,330,649 49	\$1,012,367 29	\$376,668 43	\$1,389,035 72
FRANKLIN COUNTY.				
Ashfield,	\$1,209 86	\$572 46	\$709 40	\$1,281 86
Bernardston,	930 26	613 62	461 11	1,074 73
Buckland,	1,666 74	448 74	1,489 74	1,933 48
Charlemont,	406 00	—	496 58	496 58
Colrain,	667 00	—	815 81	815 81
Conway,	551 00	—	673 93	673 93
Deerfield,	2,740 07	851 79	1,950 85	2,802 64
Erving,	841 00	—	1,028 63	1,028 63
Gill,	348 00	—	425 64	425 64
Greenfield,	25,974 15	14,842 46	10,924 76	25,767 22
Hawley,	174 00	—	212 82	212 82
Heath,	203 00	—	248 29	248 29
Leverett,	290 00	—	354 70	354 70
Leyden,	403 88	245 40	212 82	458 22
Monroe,	778 75	536 52	283 76	820 28
Montague,	3,712 00	—	4,540 16	4,540 16
New Salem,	261 00	—	319 23	319 23
Northfield,	1,616 58	601 58	1,241 45	1,843 03

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
FRANKLIN COUNTY — <i>Con.</i>				
Orange,	\$7,970 53	\$3,988 73	\$3,688 88	\$7,677 61
Rowe,	600 06	397 06	248 29	645 35
Shelburne,	1,483 02	323 02	1,418 80	1,741 82
Shutesbury,	414 54	180 49	283 76	464 25
Sunderland,	551 00	—	673 93	673 93
Warwick,	383 28	80 53	354 70	435 23
Wendell,	435 00	—	532 05	532 05
Whately,	926 55	381 22	638 46	1,019 68
	\$55,537 27	\$24,063 62	\$34,228 55	\$58,292 17
HAMPDEN COUNTY.				
Agawam,	\$2,088 00	—	\$2,553 84	\$2,553 84
Blandford,	435 00	—	532 05	532 05
Brimfield,	493 00	—	602 99	602 99
Chester,	609 00	—	744 87	744 87
CHICOPEE,	13,775 00	—	16,848 25	16,848 25
East Longmeadow,	899 00	—	1,099 57	1,099 57
Granville,	680 97	\$304 00	461 11	765 11
Hampden,	545 58	183 38	390 17	573 55
Holland,	87 00	—	106 41	106 41
HOLYOKE,	84,718 79	45,436 99	48,593 90	94,030 89
Longmeadow,	6,970 73	4,940 73	2,482 90	7,423 63
Ludlow,	3,277 00	—	4,008 11	4,008 11
Monson,	4,579 14	2,916 24	2,021 79	4,938 03
Montgomery,	116 00	—	141 88	141 88
Palmer,	3,741 00	—	4,575 63	4,575 63
Russell,	1,392 00	—	1,702 56	1,702 56
Southwick,	609 00	—	744 87	744 87
SPRINGFIELD,	286,993 24	168,960 79	132,125 75	301,086 54
Tolland,	174 00	—	212 82	212 82
Wales,	203 00	—	248 29	248 29
West Springfield,	6,409 00	—	7,838 87	7,838 87
Westfield,	15,921 78	7,362 82	10,286 30	17,649 12
Wilbraham,	1,739 90	435 43	1,596 15	2,031 58
	\$436,457 13	\$230,540 38	\$239,919 08	\$470,459 46

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
HAMPSHIRE COUNTY.				
Amherst,	\$16,005 05	\$9,011 61	\$5,249 56	\$14,261 17
Belchertown,	696 00	-	851 28	\$51 28
Chesterfield,	378 23	117 23	319 23	436 46
Cummington,	261 00	-	319 23	319 23
Easthampton,	5,191 00	-	6,349 13	6,349 13
Enfield,	3,568 68	2,994 72	602 99	3,597 71
Goshen,	145 00	-	177 35	177 35
Granby,	617 38	54 98	567 52	622 50
Greenwich,	203 00	-	248 29	248 29
Hadley,	1,594 24	85 43	1,702 56	1,787 99
Hatfield,	3,680 69	2,365 93	1,596 15	3,962 08
Huntington,	580 00	-	709 40	709 40
Middlefield,	145 00	-	177 35	177 35
NORTHAMPTON,	38,524 74	26,692 74	14,471 76	41,164 50
Pelham,	354 65	64 65	354 70	419 35
Plainfield,	145 00	-	177 35	177 35
Prescott,	174 00	-	212 82	212 82
South Hadley,	2,320 00	-	2,837 60	2,837 60
Southampton,	776 26	370 26	496 58	866 84
Ware,	12,754 96	9,921 27	4,717 51	14,638 78
Westhampton,	203 00	-	248 29	248 29
Williamsburg,	2,183 99	1,313 99	1,064 10	2,378 09
Worthington,	290 00	-	354 70	354 70
	\$90,791 87	\$52,992 81	\$43,805 45	\$96,798 26
MIDDLESEX COUNTY.				
Acton,	\$8,316 81	\$6,681 41	\$1,986 32	\$8,667 73
Arlington,	37,392 86	26,641 06	13,123 90	39,764 96
Ashby,	2,820 50	2,199 12	780 34	2,979 46
Ashland,	928 00	-	1,135 04	1,135 04
Ayer,	2,673 65	1,194 65	1,808 97	3,003 62
Bedford,	4,372 14	3,183 14	1,454 27	4,637 41
Belmont,	37,151 49	29,992 41	8,761 09	38,753 50
Billerica,	6,848 68	3,712 72	3,830 76	7,543 48
Boxborough,	218 98	25 60	212 82	238 42

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Burlington,	\$585 64	\$18 02	\$673 93	\$691 95
CAMBRIDGE,	291,558 90	212,707 40	96,513 87	309,221 27
Carlisle,	2,417 00	1,812 87	532 05	2,344 92
Chelmsford,	3,056 21	274 65	3,511 53	3,786 18
Concord,	57,725 75	54,131 49	6,632 89	60,764 38
Dracut,	1,796 68	110 58	2,057 26	2,167 84
Dunstable,	1,528 62	1,180 62	425 64	1,606 26
EVERETT,	20,068 00	—	24,545 24	24,545 24
Framingham,	30,684 08	17,037 77	13,443 13	30,480 90
Groton,	27,066 77	24,311 77	3,369 65	27,681 42
Holliston,	5,216 52	3,911 52	1,596 15	5,507 67
Hopkinton,	4,406 12	3,188 12	1,489 74	4,677 86
Hudson,	4,032 02	929 02	3,795 29	4,724 31
Lexington,	46,003 12	40,175 97	7,129 47	47,305 44
Lincoln,	41,906 53	39,112 13	3,334 18	42,446 31
Littleton,	1,817 96	1,125 91	957 69	2,083 60
LOWELL,	143,297 84	88,753 20	68,315 22	157,068 42
MALDEN,	122,779 44	95,926 30	32,774 28	128,700 58
MARLBOROUGH,	16,450 90	9,275 62	8,867 50	18,143 12
Maynard,	2,958 00	—	3,617 94	3,617 94
MEDFORD,	64,971 52	46,527 52	22,558 92	69,086 44
MELROSE,	38,835 14	27,380 14	14,010 65	41,390 79
Natick,	50,122 51	44,416 31	7,094 00	51,510 31
NEWTON,	402,552 61	352,641 43	61,079 34	413,720 77
North Reading,	1,027 42	354 40	780 34	1,134 74
Pepperell,	1,566 00	—	1,915 38	1,915 38
Reading,	18,015 02	12,699 79	5,852 55	18,552 34
Sherborn,	10,198 68	8,719 68	1,808 97	10,528 65
Shirley,	2,728 29	1,742 29	1,205 98	2,948 27
SOMERVILLE,	74,709 41	28,425 41	56,610 12	85,035 53
Stoneham,	3,950 96	238 96	4,540 16	4,779 12
Stow,	6,680 64	5,791 64	1,028 13	6,819 77
Sudbury,	4,176 93	3,247 95	1,135 04	4,382 99
Tewksbury,	1,189 00	—	1,454 27	1,454 27

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY— <i>Con.</i>				
Townsend,	\$1,902 73	\$1,003 73	\$1,099 57	\$2,103 30
Tyngsborough,	1,006 13	513 13	602 99	1,116 12
Wakefield,	18,154 63	6,408 23	9,151 26	15,559 49
WALTHAM,	58,678 10	39,857 10	23,020 03	62,877 13
Watertown,	28,093 13	15,670 82	15,642 27	31,313 09
Wayland,	16,994 05	14,524 05	2,305 55	16,829-60
Westford,	5,129 01	2,901 37	2,128 20	5,029 57
Weston,	55,259 86	49,909 61	6,420 07	56,329 68
Wilmington,	3,195 59	1,826 11	1,667 09	3,493 20
Winchester,	68,369 83	57,955 23	12,733 73	70,688 96
WOBURN,	38,057 69	29,183 69	10,853 82	40,037 51
	\$1,901,644 09	\$1,419,551 66	\$583,374 59	\$2,002,926 25
NANTUCKET COUNTY.				
Nantucket,	\$3,586 40	\$3,586 40	\$3,192 30	\$6,778 70
NORFOLK COUNTY.				
Avon,	\$754 00	—	\$922 22	\$922 22
Bellingham,	725 00	—	886 75	886 75
Braintree,	20,007 39	\$14,294 39	6,987 59	21,281 98
Brookline,	614,076 60	525,838 76	104,778 38	630,617 14
Canton,	38,882 24	34,474 24	5,391 44	39,865 68
Cohasset,	71,187 55	65,379 55	6,810 24	72,189 79
Dedham,	62,199 54	53,006 54	11,243 99	64,250 53
Dover,	38,712 00	34,156 29	5,568 79	39,725 08
Foxborough,	22,498 30	337 46	2,199 14	2,536 60
Franklin,	10,886 94	7,609 94	4,008 11	11,618 05
Holbrook,	4,912 62	3,671 14	1,525 21	5,196 35
Medfield,	5,002 66	3,610 66	1,702 56	5,313 22
Medway,	4,474 51	—	1,489 74	1,489 74
Millis,	3,164 83	1,750 45	1,170 51	2,920 96
Milton,	229,378 17	211,079 17	22,381 57	233,460 74
Needham,	16,583 02	11,243 28	6,526 48	17,769 76
Norfolk,	1,235 97	452 94	957 69	1,410 63
Norwood,	36,261 46	25,016 26	12 556 38	37,572 64
Plainville,	667 00	—	815 81	815 81

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
NORFOLK COUNTY — <i>Con.</i>				
QUINCY,	\$51,094 48	\$25,516 48	\$31,284 54	\$56,801 02
Randolph,	11,230 94	9,113 94	2,589 31	11,703 25
Sharon,	12,648 14	10,407 62	2,731 19	13,138 81
Stoughton,	2,958 00	—	3,617 94	3,617 94
Walpole,	20,001 22	15,466 70	5,746 14	21,212 84
Wellesley,	100,774 05	89,757 59	13,478 60	103,236 19
Westwood,	28,165 93	25,642 93	3,085 89	28,728 82
Weymouth,	20,033 50	12,145 27	9,683 31	21,828 58
Wrentham,	2,132 51	356 80	1,205 98	1,562 78
	\$1,410,648 57	\$1,180,328 40	\$271,345 50	\$1,451,673 90
PLYMOUTH COUNTY.				
Abington,	\$6,196 57	\$3,406 34	\$3,405 12	\$6,811 46
Bridgewater,	2,900 00	—	3,547 00	3,547 00
BROCKTON,	126,935 12	90,308 12	44,798 61	135,106 73
Carver,	1,508 95	187 25	1,488 74	1,675 99
Duxbury,	17,131 18	14,869 18	2,766 66	17,635 84
East Bridgewater,	2,059 00	—	2,518 37	2,518 37
Halifax,	448 51	42 51	496 58	539 09
Hanover,	9,320 10	7,783 10	1,879 91	9,663 01
Hanson,	1,073 00	—	1,312 39	1,312 39
Hingham,	44,907 71	38,766 31	6,029 90	44,796 21
Hull,	6,446 91	1,516 91	6,029 90	7,546 81
Kingston,	4,281 99	3,121 99	1,418 80	4,540 79
Lakeville,	2,618 92	1,806 92	993 16	2,800 08
Marion,	39,138 98	35,194 27	4,823 92	40,018 19
Marshfield,	6,467 69	4,930 69	1,879 91	6,810 60
Mattapoisett,	9,489 73	7,973 60	1,844 44	9,818 04
Middleborough,	6,856 54	3,260 54	4,398 28	7,658 82
Norwell,	5,583 20	4,688 43	1,064 10	5,752 53
Pembroke,	800 58	15 58	957 69	973 27
Plymouth,	24,109 30	15,385 77	10,782 88	26,168 65
Plympton,	319 00	—	390 17	390 17
Rochester,	1,005 91	376 64	780 34	1,156 98
Rockland,	14,166 42	10,483 42	4,504 69	14,988 11

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
PLYMOUTH COUNTY — <i>Con.</i>				
Scituate,	\$13,009 80	\$9,601 17	\$4,079 05	\$13,680 22
Wareham,	19,636 60	14,334 90	4,788 45	19,123 35
West Bridgewater,	3,348 15	2,159 15	1,454 27	3,613 42
Whitman,	9,850 85	5,923 85	4,469 22	10,393 07
	\$379,610 71	\$276,136 64	\$122,902 55	\$399,039 19
SUFFOLK COUNTY.				
BOSTON,	\$3,778,569 60	\$2,670,848 23	\$1,129,542 15	\$3,800,390 38
CHELSEA,	19,314 00	—	23,623 02	23,623 02
REVERE,	18,177 72	4,547 72	16,670 90	21,218 62
Winthrop,	33,310 79	23,798 79	11,634 16	35,432 95
	\$3,849,372 11	\$2,699,194 74	\$1,181,470 23	\$3,880,664 97
WORCESTER COUNTY.				
Ashburnham,	\$957 00	—	\$1,170 51	\$1,170 51
Athol,	4,379 00	—	5,355 97	5,355 97
Auburn,	1,840 99	\$622 99	1,489 74	2,112 73
Barre,	1,798 00	—	2,199 14	2,199 14
Berlin,	990 53	534 93	567 52	1,102 45
Blackstone,	1,881 00	895 00	1,205 98	2,100 98
Bolton,	688 41	227 22	567 52	794 74
Boylston,	493 16	116 16	461 11	577 27
Brookfield,	2,460 54	1,474 54	1,205 98	2,680 52
Charlton,	1,237 16	222 81	1,205 98	1,428 79
Clinton,	6,119 00	—	7,484 17	7,484 17
Dana,	752 95	433 95	390 17	824 12
Douglas,	2,671 62	919 79	1,312 39	2,232 18
Dudley,	4,964 00	3,166 00	2,199 14	5,365 14
FITCHBURG,	86,495 68	59,246 28	31,249 07	90,495 35
Gardner,	32,680 11	22,282 29	9,860 66	32,142 95
Grafton,	14,209 74	11,711 25	3,050 42	14,761 67
Hardwick,	14,913 86	11,630 70	3,901 70	15,532 40
Harvard,	6,152 13	4,930 98	1,489 74	6,420 72
Holden,	3,194 87	1,209 37	1,560 68	2,770 05
Hopedale,	60,658 28	54,452 28	7,590 58	62,042 86
Hubbardston,	522 00	—	638 46	638 46

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
Lancaster,	\$68,090 41	\$61,420 41	\$8,158 10	\$69,578 51
Leicester,	5,589 24	3,904 51	2,057 26	5,961 77
LEOMINSTER,	14,609 11	5,764 11	10,818 35	16,582 46
Lunenburg,	1,015 00	—	1,241 45	1,241 45
Mendon,	770 04	273 84	602 99	876 83
Milford,	21,494 83	9,011 80	7,838 87	16,850 67
Millbury,	4,613 01	1,451 57	2,837 60	4,289 17
Millville,	725 00	—	886 75	886 75
New Braintree,	290 00	—	354 70	354 70
North Brookfield,	2,909 98	1,547 67	1,667 09	3,214 76
Northborough,	3,941 37	978 11	1,454 27	2,432 38
Northbridge,	19,211 28	14,281 28	6,029 90	20,311 18
Oakham,	261 00	—	319 23	319 23
Oxford,	2,160 24	500 61	2,021 79	2,522 40
Paxton,	421 08	131 08	354 70	485 78
Petersham,	1,779 64	1,104 94	815 81	1,920 75
Phillipston,	232 00	—	283 76	283 76
Princeton,	5,272 19	4,431 19	1,028 63	5,459 82
Royalston,	493 00	—	602 99	602 99
Rutland,	766 38	160 28	744 87	905 15
Shrewsbury,	2,918 47	1,008 76	2,234 61	3,243 37
Southborough,	5,790 96	3,790 46	2,305 55	6,096 01
Southbridge,	7,261 42	1,780 42	6,703 83	8,484 25
Spencer,	4,976 21	2,321 41	3,192 30	5,513 71
Sterling,	2,605 58	1,634 14	1,064 10	2,698 24
Sturbridge,	893 98	240 46	780 34	1,020 80
Sutton,	1,650 80	664 80	1,205 98	1,870 78
Templeton,	1,450 00	—	1,773 50	1,773 50
Upton,	2,149 41	1,279 96	1,064 10	2,344 06
Uxbridge,	14,597 14	10,643 37	3,440 59	14,083 96
Warren,	2,461 04	601 03	2,199 14	2,800 17
Webster,	55,804 09	49,394 85	7,803 40	57,198 25
West Boylston,	1,040 75	323 75	851 28	1,175 03

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1919 — Concluded.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
West Brookfield,	\$2,080 28	\$1,540 99	\$851 28	\$2,392 27
Westborough,	2,814 08	625 47	2,660 25	3,285 72
Westminster,	696 00	—	851 28	851 28
Winchendon,	3,876 07	1,038 51	3,511 53	4,550 04
WORCESTER,	286,379 52	179,343 13	135,176 17	314,519 30
	\$804,150 63	\$535,269 45	\$313,944 97	\$849,214 42

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 (Recapitulation).*

COUNTIES.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE,	\$295,833 97	\$243,594 84	\$46,956 00	\$290,550 84
BERKSHIRE,	250,070 43	134,119 35	105,479 00	239,598 35
BRISTOL,	481,697 24	158,553 65	297,216 00	455,769 65
DUKES,	12,973 29	6,057 73	6,364 00	12,421 73
ESSEX,	1,454,877 81	955,761 67	456,617 00	1,412,378 67
FRANKLIN,	68,853 23	23,783 20	41,495 00	65,278 20
HAMPDEN,	552,289 41	227,571 92	290,852 00	518,423 92
HAMPSHIRE,	93,117 68	35,460 08	53,105 00	88,565 08
MIDDLESEX,	2,135,842 52	1,370,760 08	707,221 00	2,077,981 08
NANTUCKET,	7,891 63	3,111 19	3,870 00	6,981 19
NORFOLK,	1,747,180 08	1,384,332 45	328,950 00	1,713,282 45
PLYMOUTH,	420,000 80	255,956 99	148,995 00	404,951 99
SUFFOLK,	4,297,363 34	2,743,370 18	1,432,287 00	4,175,657 18
WORCESTER,	830,531 01	413,993 40	380,593 00	794,586 40
TOTALS,	\$12,648,522 44	\$7,956,426 73	\$4,300,000 00	\$12,256,426 73

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE COUNTY.				
Barnstable,	\$30,449 17	\$22,191 01	\$7,568 00	\$29,759 01
Bourne,	30,751 15	24,316 71	5,805 00	30,121 71
Brewster,	5,596 59	4,431 09	1,075 00	5,506 09
Chatham,	4,079 34	2,214 54	1,720 00	3,934 54
Dennis,	7,085 60	5,501 52	1,462 00	6,963 52
Eastham,	1,473 03	960 21	473 00	1,433 21
Falmouth,	155,593 89	140,911 24	12,900 00	153,811 24
Harwich,	2,611 89	837 63	1,634 00	2,471 63
Mashpee,	326 34	—	301 00	301 00
Orleans,	28,220 54	20,854 57	6,794 00	27,648 57
Provincetown,	4,914 23	1,876 89	2,408 00	4,284 89
Sandwich,	7,027 90	5,582 68	1,333 00	6,915 68
Truro,	1,018 77	501 45	473 00	974 45
Wellfleet,	2,146 59	1,307 43	774 00	2,081 43
Yarmouth,	14,538 94	12,107 87	2,236 00	14,343 87
	\$295,833 97	\$243,594 84	\$46,956 00	\$290,550 84
BERKSHIRE COUNTY.				
Adams,	\$8,624 70	—	\$7,955 00	\$7,955 00
Alford,	233 10	—	215 00	215 00
Becket,	792 54	—	731 00	731 00
Cheshire,	1,253 19	\$40 92	989 00	1,029 92
Clarksburg,	419 58	—	387 00	387 00
Dalton,	49,430 36	43,323 14	5,633 00	48,956 14
Egremont,	1,301 01	695 08	559 00	1,254 08
Florida,	512 82	239 87	473 00	712 87
Great Barrington,	28,187 25	20,932 11	6,665 00	27,597 11
Hancock,	1,698 36	1,232 17	430 00	1,662 17
Hinsdale,	1,808 96	921 09	817 00	1,738 09
Lanesborough,	792 54	—	731 00	731 00
Lee,	4,568 71	—	3,354 00	3,354 00
Lenox,	25,701 81	16,479 47	8,041 00	24,520 47
Monterey,	419 58	—	387 00	387 00
Mount Washington,	139 86	—	129 00	129 00
New Ashford,	93 24	—	86 00	86 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BERKSHIRE COUNTY — <i>Con.</i>				
New Marlborough,	\$932 40	—	\$860 00	\$860 00
NORTH ADAMS,	16,829 82	—	15,523 00	15,523 00
Otis,	326 34	—	301 00	301 00
Peru,	186 48	—	172 00	172 00
PITTSFIELD,	64,412 86	\$24,133 18	37,152 00	61,285 18
Richmond,	3,308 20	2,562 28	688 00	3,250 28
Sandisfield,	466 20	—	430 00	430 00
Savoy,	279 72	—	258 00	258 00
Sheffield,	1,511 28	65 36	1,333 00	1,398 36
Stockbridge,	14,751 78	9,763 43	4,601 00	14,364 43
Tyringham,	419 58	—	387 00	387 00
Washington,	464 75	125 78	301 00	426 78
West Stockbridge,	699 30	—	645 00	645 00
Williamstown,	19,131 15	13,605 47	4,902 00	18,507 47
Windsor,	372 96	—	344 00	344 00
	\$250,070 43	\$134,119 35	\$105,479 00	\$239,598 35
BRISTOL COUNTY.				
Acushnet,	\$1,445 22	—	\$1,333 00	\$1,333 00
ATTLEBORO,	53,250 86	\$32,461 30	19,178 00	51,639 30
Berkley,	890 86	233 67	602 00	835 67
Dartmouth,	19,354 33	13,561 35	5,332 00	18,893 35
Dighton,	1,864 80	—	1,720 00	1,720 00
Easton,	62,109 77	52,431 03	8,858 00	61,289 03
Fairhaven,	4,615 38	—	4,257 00	4,257 00
FALL RIVER,	106,946 28	—	98,642 00	98,642 00
Freetown,	1,305 36	—	1,204 00	1,204 00
Mansfield,	5,081 58	—	4,687 00	4,687 00
NEW BEDFORD,	113,053 50	—	104,275 00	104,275 00
North Attleborough,	32,277 82	21,949 18	8,815 00	30,764 18
Norton,	1,818 18	—	1,677 00	1,677 00
Raynham,	1,165 50	—	1,075 00	1,075 00
Rehoboth,	1,212 12	—	1,118 00	1,118 00
Seekonk,	4,332 69	2,342 06	1,806 00	4,148 06
Somerset,	1,958 08	—	1,806 00	1,806 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BRISTOL COUNTY — <i>Con.</i>				
Swansea,	\$9,521 00	\$7,512 06	\$1,849 00	\$9,361 06
TAUNTON,	56,929 85	28,063 00	26,617 00	54,680 00
Westport,	2,564 10	—	2,365 00	2,365 00
	\$481,697 24	\$158,553 65	\$297,216 00	\$455,769 65
DUKES COUNTY.				
Chilmark,	\$449 15	\$76 63	\$344 00	\$420 63
Edgartown,	1,398 60	—	1,290 00	1,290 00
Gay Head,	46 62	—	43 00	43 00
Gosnold,	699 30	—	645 00	645 00
Oak Bluffs,	1,771 56	—	1,634 00	1,634 00
Tisbury,	7,382 24	5,424 20	1,806 00	7,230 20
West Tisbury,	1,225 82	556 90	602 00	1,158 90
	\$12,973 29	\$6,057 73	\$6,364 00	\$12,421 73
ESSEX COUNTY.				
Amesbury,	\$9,955 96	\$2,636 62	\$6,751 00	\$9,387 62
Andover,	28,687 98	17,980 17	8,600 00	26,580 17
BEVERLY,	282,049 43	239,615 56	38,571 00	278,186 56
Boxford,	6,901 09	5,577 58	1,204 00	6,781 58
Danvers,	30,414 57	21,743 25	7,998 00	29,741 25
Essex,	2,173 91	776 67	1,290 00	2,066 67
Georgetown,	2,513 28	1,214 85	1,290 00	2,504 85
GLOUCESTER,	62,515 27	37,171 33	23,306 00	60,477 33
Groveland,	1,398 60	—	1,290 00	1,290 00
Hamilton,	43,986 13	38,157 63	5,375 00	43,532 63
HAVERHILL,	117,976 54	73,136 50	41,280 00	114,416 50
Ipswich,	19,235 23	13,105 55	5,031 00	18,136 55
LAWRENCE,	83,962 62	—	77,443 00	77,443 00
LYNN,	142,939 50	52,512 56	83,463 00	135,975 56
Lynnfield,	1,305 36	—	1,204 00	1,204 00
Manchester,	140,899 71	123,137 49	16,383 00	139,520 49
Marblehead,	18,989 67	8,714 27	9,460 00	18,174 27
Merrimac,	1,758 42	325 30	1,376 00	1,701 30
METHUEN,	10,396 26	—	9,589 00	9,589 00
Middleton,	932 40	—	860 00	860 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
ESSEX COUNTY — <i>Con.</i>				
Nahant,	\$66,642 71	\$58,143 47	\$7,826 00	\$65,969 47
Newbury,	5,030 78	2,886 25	1,978 00	4,864 25
NEWBURYPORT,	40,569 88	27,982 48	11,610 00	39,592 48
North Andover,	20,383 36	11,573 54	5,848 00	17,421 54
PEABODY,	15,804 18	—	14,577 00	14,577 00
Rockport,	3,962 70	—	3,655 00	3,655 00
Rowley,	15,541 74	13,490 46	1,892 00	15,382 46
SALEM,	127,029 92	85,584 74	38,227 00	123,811 74
Salisbury,	1,678 32	—	1,548 00	1,548 00
Saugus,	7,493 52	1,545 70	6,493 00	8,038 70
Swampscott,	92,175 76	77,443 84	13,588 00	91,031 84
Topsfield,	27,531 37	23,638 54	3,569 00	27,207 54
Wenham,	17,484 20	14,322 00	2,924 00	17,246 00
West Newbury,	4,557 44	3,345 32	1,118 00	4,463 32
	\$1,454,877 81	\$955,761 67	\$456,617 00	\$1,412,378 67
FRANKLIN COUNTY.				
Ashfield,	\$1,800 24	\$727 84	\$860 00	\$1,587 84
Bernardston,	1,073 73	370 17	559 00	929 17
Buckland,	2,207 32	249 28	1,806 00	2,055 28
Charlemont,	652 68	—	602 00	602 00
Colrain,	1,072 26	—	989 00	989 00
Conway,	885 78	—	817 00	817 00
Deerfield,	2,564 10	—	2,365 00	2,365 00
Erving,	1,351 98	—	1,247 00	1,247 00
Gill,	559 44	—	516 00	516 00
Greenfield,	33,714 03	19,737 33	13,244 00	32,981 33
Hawley,	279 72	—	258 00	258 00
Heath,	326 34	—	301 00	301 00
Leverett,	466 20	—	430 00	430 00
Leyden,	279 72	—	258 00	258 00
Monroe,	372 96	—	344 00	344 00
Montague,	5,967 36	—	5,504 00	5,504 00
New Salem,	419 58	—	387 00	387 00
Northfield,	1,631 70	—	1,505 00	1,505 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
FRANKLIN COUNTY — <i>Con.</i>				
Orange,	\$5,697 79	\$841 39	\$4,472 00	\$5,313 39
Rowe,	723 89	397 55	301 00	698 55
Shelburne,	3,055 77	1,190 97	1,720 00	2,910 97
Shutesbury,	372 96	—	344 00	344 00
Sunderland,	885 78	—	817 00	817 00
Warwick,	492 45	26 08	430 00	456 08
Wendell,	699 30	—	645 00	645 00
Whately,	1,300 15	242 59	774 00	1,016 59
	\$68,853 23	\$23,783 20	\$41,495 00	\$65,278 20
HAMPDEN COUNTY.				
Agawam,	\$3,356 64	—	\$3,096 00	\$3,096 00
Blandford,	699 30	—	645 00	645 00
Brimfield,	792 54	—	731 00	731 00
Chester,	979 02	—	903 00	903 00
CHICOPEE,	22,144 50	—	20,425 00	20,425 00
East Longmeadow,	1,445 22	—	1,333 00	1,333 00
Granville,	606 06	—	559 00	559 00
Hampden,	849 71	\$336 89	473 00	809 89
Holland,	139 86	—	129 00	129 00
HOLYOKE,	63,869 40	—	58,910 00	58,910 00
Longmeadow,	8,660 68	5,390 43	3,010 00	8,400 43
Ludlow,	5,263 06	—	4,859 00	4,859 00
Monson,	2,657 34	—	2,451 00	2,451 00
Montgomery,	186 48	—	172 00	172 00
Palmer,	6,013 98	—	5,547 00	5,547 00
Russell,	2,237 76	—	2,064 00	2,064 00
Southwick,	979 02	—	903 00	903 00
SPRINGFIELD,	402,645 14	219,581 92	160,175 00	379,756 92
Tolland,	279 72	—	258 00	258 00
Wales,	326 34	—	301 00	301 00
West Springfield,	10,303 02	—	9,503 00	9,503 00
Westfield,	15,605 78	2,070 72	12,470 00	14,540 72
Wilbraham,	2,243 84	191 96	1,935 00	2,126 96
	\$552,289 41	\$227,571 92	\$290,852 00	\$518,423 92

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
HAMPSHIRE COUNTY.				
Amherst,	\$14,580 44	\$7,680 68	\$6,364 00	\$14,044 68
Belchertown,	1,118 88	—	1,032 00	1,032 00
Chesterfield,	419 58	—	387 00	387 00
Cummington,	2,036 62	1,619 30	387 00	2,006 30
Easthampton,	8,344 98	—	7,697 00	7,697 00
Enfield,	3,648 71	2,801 09	731 00	3,532 09
Goshen,	233 10	—	215 00	215 00
Granby,	745 92	—	688 00	688 00
Greenwich,	326 34	—	301 00	301 00
Hadley,	2,237 76	—	2,064 00	2,064 00
Hatfield,	2,097 90	—	1,935 00	1,935 00
Huntington,	932 40	—	860 00	860 00
Middlefield,	233 10	—	215 00	215 00
NORTHAMPTON,	41,044 08	22,023 12	17,544 00	39,567 12
Pelham,	970 40	504 29	430 00	934 29
Plainfield,	233 10	—	215 00	215 00
Prescott,	279 72	—	258 00	258 00
South Hadley,	3,729 60	—	3,440 00	3,440 00
Southampton,	652 68	—	602 00	602 00
Ware,	6,200 46	—	5,719 00	5,719 00
Westhampton,	326 34	—	301 00	301 00
Williamsburg,	2,259 37	831 60	1,290 00	2,121 60
Worthington,	466 20	—	430 00	430 00
	\$93,117 68	\$35,460 08	\$53,105 00	\$88,565 08
MIDDLESEX COUNTY.				
Acton,	\$8,907 97	\$7,567 56	\$2,408 00	\$9,975 56
Arlington,	47,161 71	31,050 79	15,910 00	46,960 79
Ashby,	3,165 77	2,140 13	946 00	3,086 13
Ashland,	2,929 31	1,437 48	1,376 00	2,813 48
Ayer,	2,377 62	—	2,193 00	2,193 00
Bedford,	5,730 61	3,819 19	1,763 00	5,582 19
Belmont,	49,506 20	37,987 73	10,621 00	48,608 73
Billerica,	7,812 84	2,681 58	4,644 00	7,325 58
Boxborough,	279 72	—	258 00	258 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Burlington,	\$885 78	\$122 64	\$817 00	\$939 64
CAMBRIDGE,	303,549 19	176,780 78	117,003 00	293,783 78
Carlisle,	2,441 40	1,663 91	645 00	2,308 91
Chelmsford,	4,615 38	—	4,257 00	4,257 00
Concord,	69,907 76	61,194 41	8,041 00	69,235 41
Dracut,	2,703 96	—	2,494 00	2,494 00
Dunstable,	3,293 70	2,734 26	516 00	3,250 26
EVERETT,	32,261 04	—	29,756 00	29,756 00
Framingham,	47,119 02	29,396 58	16,297 00	45,693 58
Groton,	32,664 58	28,235 68	4,085 00	32,320 68
Holliston,	20,360 34	18,262 44	1,935 00	20,197 44
Hopkinton,	4,833 14	2,817 00	1,806 00	4,623 00
Hudson,	4,988 34	—	4,601 00	4,601 00
Lexington,	54,937 39	45,543 78	8,643 00	54,186 78
Lincoln,	35,392 64	30,953 74	4,042 00	34,995 74
Littleton,	2,224 06	961 32	1,161 00	2,122 32
LOWELL,	102,142 79	12,352 67	82,818 00	95,170 67
MALDEN,	131,861 22	91,555 00	39,732 00	131,287 00
MARLBOROUGH,	11,655 00	—	10,750 00	10,750 00
Maynard,	4,755 24	—	4,386 00	4,386 00
MEDFORD,	66,721 86	37,071 54	27,348 00	64,419 54
MELROSE,	65,779 25	47,362 15	16,985 00	64,347 15
Natick,	52,098 00	42,776 40	8,600 00	51,376 40
NEWTON,	446,024 31	365,723 88	74,046 00	439,769 88
North Reading,	1,518 21	385 70	946 00	1,331 70
Pepperell,	2,517 48	—	2,322 00	2,322 00
Reading,	22,523 80	14,376 25	7,095 00	21,471 25
Sherborn,	13,069 07	10,691 46	2,193 00	12,884 46
Shirley,	2,392 77	807 69	1,462 00	2,269 69
SOMERVILLE,	74,405 52	—	68,628 00	68,628 00
Stoneham,	6,910 55	943 19	5,504 00	6,447 19
Stow,	1,731 61	374 69	1,247 00	1,621 69
Sudbury,	6,560 22	5,068 38	1,376 00	6,444 38
Tewksbury,	1,911 42	—	1,763 00	1,763 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Townsend,	\$2,271 89	\$830 43	\$1,333 00	\$2,163 43
Tyngsborough,	792 54	—	731 00	731 00
Wakefield,	14,461 66	2 416 30	11,094 00	13,510 30
WALTHAM,	65,623 90	35,161 52	27,907 00	63,068 52
Watertown,	28,210 94	5,689 88	18,963 00	24,652 88
Wayland,	22,294 18	18,829 08	2,795 00	21,624 08
Westford,	5,366 54	2,534 67	2,580 00	5,114 67
Weston,	108,423 57	99,964 34	7,783 00	107,747 34
Wilmington,	3,861 82	1,668 51	2,021 00	3,689 51
Winchester,	82,784 76	65,968 14	15,437 00	81,405 14
WOBURN,	37,122 93	22,857 21	13,158 00	36,015 21
	\$2,135,842 52	\$1,370,760 08	\$707,221 00	\$2,077,981 08
NANTUCKET COUNTY.				
Nantucket,	\$7,891 63	\$3,111 19	\$3,870 00	\$6,981 19
NORFOLK COUNTY.				
Avon,	\$1,212 12	—	\$1,118 00	\$1,118 00
Bellingham,	1,165 50	—	1,075 00	1,075 00
Braintree,	26,373 32	\$17,189 18	8,471 00	25,660 18
Brookline,	736,610 43	598,998 55	127,022 00	726,020 55
Canton,	43,974 02	36,882 14	6,536 00	43,418 14
Cohasset,	69,456 22	60,505 19	8,256 00	68,761 19
Dedham,	69,706 26	54,927 72	13,631 00	68,558 72
Dover,	54,514 59	47,195 25	6,751 00	53,946 25
Foxborough,	2,890 44	—	2,666 00	2,666 00
Franklin,	19,531 17	14,145 66	4,859 00	19,004 66
Holbrook,	5,468 18	3,467 19	1,849 00	5,316 19
Medfield,	8,329 34	6,091 57	2,064 00	8,155 57
Medway,	1,958 04	—	1,806 00	1,806 00
Millis,	4,499 46	1,459 02	1,419 00	2,878 02
Milton,	287,887 66	258,442 04	27,133 00	285,575 04
Needham,	20,927 88	12,241 89	7,912 00	20,153 89
Norfolk,	1,667 87	409 13	1,161 00	1,570 13
Norwood,	40,663 86	23,833 99	15,222 00	39,055 99
Plainville,	1,072 26	—	989 00	989 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
NORFOLK COUNTY — <i>Con.</i>				
QUINCY,	\$129,824 92	\$87,356 22	\$37,926 00	\$125,282 22
Randolph,	8,369 13	4,965 87	3,139 00	8,104 87
Sharon,	13,293 24	8,419 76	3,311 00	11,730 76
Stoughton,	4,755 24	—	4,386 00	4,386 00
Walpole,	21,175 99	13,696 07	6,966 00	20,662 07
Wellesley,	111,459 07	92,999 18	16,340 00	109,339 18
Westwood,	37,932 29	33,876 35	3,741 00	37,617 35
Weymouth,	20,876 50	7,230 48	11,739 00	18,969 48
Wrentham,	1,585 08	—	1,462 00	1,462 00
	\$1,747,180 08	\$1,384,332 45	\$328,950 00	\$1,713,282 45
PLYMOUTH COUNTY.				
Abington,	\$6,244 10	\$1,761 29	\$4,128 00	\$5,889 29
Bridgewater,	5,726 13	1,055 84	4,300 00	5,355 84
BROCKTON,	158,904 02	100,022 96	54,309 00	154,331 96
Carver,	2,624 84	528 08	1,806 00	2,334 08
Duxbury,	10,286 94	6,650 58	3,354 00	10,004 58
East Bridgewater,	3,310 02	—	3,053 00	3,053 00
Halifax,	652 68	—	602 00	602 00
Hanover,	12,142 63	9,671 78	2,279 00	11,950 78
Hanson,	1,724 94	—	1,591 00	1,591 00
Hingham,	50,871 50	42,906 60	7,310 00	50,216 60
Hull,	7,925 40	—	7,310 00	7,310 00
Kingston,	5,079 33	3,214 53	1,720 00	4,934 53
Lakeville,	3,256 75	1,951 39	1,204 00	3,155 39
Marion,	38,072 68	31,732 36	5,848 00	37,580 36
Marshfield,	7,087 58	3,061 43	2,279 00	5,340 43
Mattapoisett,	11,077 50	8,655 10	2,236 00	10,891 10
Middleborough,	11,457 97	5,670 70	5,332 00	11,002 70
Norwell,	5,662 94	4,215 84	1,290 00	5,505 84
Pembroke,	2,380 62	479 33	1,161 00	1,640 33
Plymouth,	14,172 48	—	13,072 00	13,072 00
Plympton,	512 82	—	473 00	473 00
Rochester,	1,535 60	460 66	946 00	1,406 66
Rockland,	12,172 00	6,251 26	5,461 00	11,712 26

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
PLYMOUTH COUNTY — <i>Con.</i>				
Scituate,	\$10,358 52	\$4,997 22	\$4,945 00	\$9,942 22
Wareham,	15,555 86	9,278 10	5,805 00	15,083 10
West Bridgewater,	5,477 85	3,538 96	1,763 00	5,301 96
Whitman,	15,727 10	9,852 98	5,418 00	15,270 98
	\$420,000 80	\$255,956 99	\$148,995 00	\$404,951 99
SUFFOLK COUNTY.				
BOSTON,	\$4,201,589 54	\$2,715,840 01	\$1,369,335 00	\$4,085,175 01
CHELSEA,	31,048 92	—	28,638 00	28,638 00
REVERE,	23,689 30	1,785 95	20,216 00	21,995 95
Winthrop,	41,035 58	25,744 22	14,104 00	39,848 22
	\$4,297,363 34	\$2,743,370 18	\$1,432,287 00	\$4,175,657 18
WORCESTER COUNTY.				
Ashburnham,	\$1,538 46	—	\$1,419 00	\$1,419 00
Athol,	7,039 62	—	6,493 00	6,493 00
Auburn,	2,397 96	\$439 61	1,806 00	2,245 61
Barre,	2,890 44	—	2,666 00	2,666 00
Berlin,	1,204 77	380 70	688 00	1,068 70
Blackstone,	1,585 08	—	1,462 02	1,462 02
Bolton,	5,356 31	4,610 40	688 00	5,298 40
Boylston,	606 06	—	559 00	559 00
Brookfield,	2,507 17	—	1,462 00	1,462 00
Charlton,	1,585 08	—	1,462 00	1,462 00
Clinton,	9,836 82	—	9,073 00	9,073 00
Dana,	512 82	—	473 00	473 00
Douglas,	8,468 42	6,515 25	1,591 00	8,106 25
Dudley,	3,327 78	436 14	2,666 00	3,102 14
FITCHBURG,	48,700 96	7,650 16	37,883 00	45,533 16
Gardner,	36,350 94	23,368 90	11,954 00	35,322 90
Grafton,	13,436 05	9,428 09	3,698 00	13,126 09
Hardwick,	15,012 58	9,874 66	4,730 00	14,604 66
Harvard,	9,343 48	7,198 59	1,806 00	9,004 59
Holden,	2,744 66	685 30	1,892 00	2,577 30
Hopedale,	54,780 81	44,903 04	9,202 00	54,105 04
Hubbardston,	1,083 17	220 62	774 00	994 62

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919* — Continued.

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
Lancaster,	\$62,412 50	\$51,689 90	\$9,890 00	\$61,579 90
Leicester,	4,262 22	1,558 26	2,494 00	4,052 26
LEOMINSTER,	19,047 31	4,828 22	13,115 00	17,943 22
Lunenburg,	2,559 07	571 60	1,505 00	2,076 60
Mendon,	792 54	—	731 00	731 00
Milford,	15,259 15	5,117 97	9,503 00	14,620 97
Millbury,	3,729 60	—	3,440 00	3,440 00
Millville,	1,165 50	—	1,074 98	1,074 98
New Braintree,	466 20	—	430 00	430 00
North Brookfield,	2,191 14	—	2,021 00	2,021 00
Northborough,	4,600 14	2,688 72	1,763 00	4,451 72
Northbridge,	22,139 39	13,159 46	7,310 00	20,469 46
Oakham,	419 58	—	387 00	387 00
Oxford,	3,219 07	559 89	2,451 00	3,010 89
Paxton,	628 63	162 44	430 00	592 44
Petersham,	3,351 47	2,240 77	989 00	3,229 77
Phillipston,	372 96	—	344 00	344 00
Princeton,	15,896 60	14,532 03	1,247 00	15,779 03
Royalston,	792 54	—	731 00	731 00
Rutland,	979 02	—	903 00	903 00
Shrewsbury,	3,000 15	61 34	2,709 00	2,770 34
Southborough,	8,242 72	5,205 54	2,795 00	8,000 54
Southbridge,	8,811 18	2,427 71	8,127 00	10,554 71
Spencer,	6,640 76	470 69	3,870 00	4,340 69
Sterling,	1,869 29	—	1,290 00	1,290 00
Sturbridge,	1,025 64	—	946 00	946 00
Sutton,	1,585 08	—	1,462 00	1,462 00
Templeton,	2,331 00	—	2,150 00	2,150 00
Upton,	1,398 60	—	1,290 00	1,290 00
Uxbridge,	16,010 59	10,459 35	4,171 00	14,630 35
Warren,	3,751 86	858 63	2,666 00	3,524 63
Webster,	55,774 01	45,761 73	9,460 00	55,221 73
West Boylston,	1,917 43	798 62	1,032 00	1,830 62

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1919 — Concluded.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
West Brookfield,	\$1,438 35	\$319 47	\$1,032 00	\$1,351 47
Westborough,	3,496 50	—	3,225 00	3,225 00
Westminster,	1,123 13	1 22	1,032 00	1,033 22
Winchendon,	6,113 71	1,438 26	4,257 00	5,695 26
WORCESTER,	311,406 94	133,370 12	163,873 00	297,243 12
	\$830,531 01	\$413,993 40	\$380,593 00	\$794,586 40

TABLE 4. — *Reimbursement to Fire, Water and Other Districts, under Chapter 339 of the General Acts of 1917.*

TOWN AND DISTRICT.	Reimbursement.
Acton.	
West and South Water Supply District of Acton,	\$231 14
Barnstable.	
Hyannis Fire District,	326 07
Colrain.	
Colrain Fire District,	3 74
Deerfield.	
Deerfield Fire District,	67 89
Duxbury.	
Duxbury Fire and Water District,	912 19
Easton.	
North Easton Village District,	4,374 30
South Easton and Eastondale Fire and Water District,	907 34
Unionville Fire and Water District,	528 71
Erving.	
Erving Electric Light District,	38 35
Foxborough.	
East Foxborough Water Supply District,	42 02
Foxborough Village Improvement Association,	70 78
Foxborough Water Supply District,	75 34

TABLE 4. — *Reimbursement to Fire, Water and Other Districts, under Chapter 339 of the General Acts of 1917* — Concluded.

TOWN AND DISTRICT.	Reimbursement.
Great Barrington.	
Great Barrington Fire District,	\$993 99
Greenfield.	
Greenfield Fire District No. 1,	2,044 60
Hinsdale.	
Fire District of Hinsdale,	139 22
Lee.	
Lee Fire District,	238 93
Leicester.	
Cherry Valley and Rochdale Water District,	52 96
Mansfield.	
Mansfield Fire District,	237 41
Middleborough.	
Middleborough Fire District,	846 39
Montague.	
Lake Pleasant Water Supply District,	9 45
Millers Falls Water Supply District,	45 18
Montague Lighting District,	30 26
Palmer.	
Palmer Fire District,	266 90
Shelburne Falls.	
Shelburne Falls Fire District,	156 53
Shirley.	
Shirley Village Water District,	45 88
South Hadley.	
South Hadley Fire District No. 1,	26 01
South Hadley Fire District No. 2,	211 01
Ware.	
Ware Fire District No. 1,	495 12
Wareham.	
Onset Fire District,	205 43
Wareham Fire District,	785 11
Williamstown.	
Williamstown Fire District,	740 08
	\$15,148 33

TABLE 5. — *Reimbursement to Fire, Water and Other Districts, under Chapter 154 of the General Acts of 1918.*

TOWN AND DISTRICT.	Reimbursement.
Acton.	
West and South Water Supply District of Acton,	\$207 95
Barnstable.	
Hyannis Fire District,	298 38
Colrain.	
Colrain Fire District,	4 24
Duxbury.	
Duxbury Fire and Water District,	788 81
Easton.	
North Easton Village District,	4,584 59
Foxborough.	
East Foxborough Water District,	59 43
Foxborough Village Improvement Association,	88 31
Foxborough Water Supply District,	51 51
Great Barrington.	
Great Barrington Fire District,	859 13
Greenfield.	
Greenfield Fire District,	1,956 51
Middleborough.	
Middleborough Fire District,	679 84
Montague.	
Lake Pleasant Water Supply District,	9 00
Shelburne Falls.	
Shelburne Falls Fire District,	79 49
Shirley.	
Shirley Village Water District,	57 01
Wareham.	
Onset Fire District,	121 82
Wareham Fire District,	878 59
Williamstown.	
Williamstown Fire District,	623 48
	\$11,348 09 <i>Σ</i>

Taxation of Legacies and Successions (Acts of 1909, Chapter 90, Part IV, and Chapters 268 and 527; Acts of 1911, Chapters 359 and 502; Acts of 1912, Chapter 678; General Acts of 1916, Chapter 268; General Acts of 1918, Chapter 191). — The law taxing direct legacies and successions has now been in operation in this Commonwealth for more than eleven years. The amount of revenue produced by this tax during the past year and for the preceding years is as follows: —

[illegible]

During the year there were received from the probate courts, and from executors and administrators, wills, inventories and other papers relating to 5,177 estates. A representative of this department has at frequent intervals visited the registry of probate in each county of the State, and upon examination of inventories and other papers there on file has excused the register from sending to this department copies of his records in estates in which it clearly appears that no tax will be payable to the Commonwealth. The number of estates from the filing of which the registers were thus excused has in the past year aggregated some 5,000. It thus appears that the number of estates with which this department has dealt during the past year is in excess of 10,000.

On May 3, 1918, chapter 191 of the General Acts of 1918 became effective. By this chapter all taxes payable under the provisions of our inheritance tax statute in the estates of persons dying within the period of one year from the time when this chapter took effect are increased by 25 per cent.

of the tax. As during the past fiscal year the tax was computed, certified and paid in very few estates in which the death occurred on or after May 3, 1918, the amount of tax collected under the provisions of chapter 191 of the General Acts of 1918 was very small. It is fair to assume, however, that during the present financial year the amount of tax which will be paid to the Commonwealth under the provisions of this chapter will be approximately \$1,000,000.

The total amount of tax assessed and certified as stated above is \$5,632,144.34. The reason why the amount of tax assessed does not correspond with the amount collected by the Treasurer and Receiver-General is that the date upon which a tax becomes due or is paid does not always fall in the same fiscal year in which the tax is assessed. An analysis of the cases which have been completed during the past year follows.

In many other estates, upon request, we have made partial assessments of the tax. It is practically impossible to give any complete summary of such cases. Therefore, in my analysis, I deal only with completed cases.

Analysis of Completed Cases.

Number of cases completed in the year: —

Massachusetts decedents,	2,630
Foreign decedents,	57
	2,687

Net property of 2,687 estates,	\$134,823,745 97
Property of 2,687 estates actually taxed,	\$122,498,235 90
Property of 2,687 estates exempted: —	
Charities, etc.,	\$7,859,450 40
Other exemptions,	4,466,059 67
	\$12,325,510 07

Total tax assessed on \$122,498,235.90
contained in 2,687 finished cases: —

Massachusetts decedents,	\$3,945,269 25
Foreign decedents,	98,168 68
	\$4,043,437 93

The amounts and proportions of this tax assessed at the various rates are —

At 1 per cent., . . .	\$278,112 84 equals	6.88 per cent. of whole tax.
At 1½ per cent., . . .	3,011 10 equals	.08 per cent. of whole tax.
At 2 per cent., . . .	320,162 40 equals	7.92 per cent. of whole tax.
At 3 per cent., . . .	436,615 24 equals	10.80 per cent. of whole tax.
At 4 per cent., . . .	765,384 85 equals	18.94 per cent. of whole tax.
At 5 per cent., . . .	634,135 44 equals	15.69 per cent. of whole tax.
At 6 per cent., . . .	233,572 92 equals	5.78 per cent. of whole tax.
At 7 per cent., . . .	169,299 55 equals	4.19 per cent. of whole tax.
At 8 per cent., . . .	355,720 93 equals	8.80 per cent. of whole tax.
At 9 per cent., . . .	208,129 44 equals	5.15 per cent. of whole tax.
At 10 per cent., . . .	24,975 84 equals	.62 per cent. of whole tax.
"Settlements," . . .	612,134 20 equals	15.15 per cent. of whole tax.
<hr/>		
\$4,041,254 75 equals		100.00 per cent.

25 per cent. additional (General Acts of 1918, chapter 191), . . .	2,183 18
<hr/>	
Total, . . .	\$4,043,437 93

Foreign taxes deducted, 21,173 20

Net tax, . . .	\$4,022,264 73
<hr/>	
Average rate, .032.	

The proportions of property taxed at the various rates are —

\$27,811,284 00 at 1 per cent. equals	22.70 per cent.
200,740 00 at 1½ per cent. equals . . . . .	.16 per cent.
16,008,120 00 at 2 per cent. equals	13.07 per cent.
14,553,841 33 at 3 per cent. equals	11.88 per cent.
19,134,621 25 at 4 per cent. equals	15.62 per cent.
12,682,708 80 at 5 per cent. equals	10.35 per cent.
3,892,882 00 at 6 per cent. equals	3.18 per cent.
2,418,565 00 at 7 per cent. equals	1.98 per cent.
4,446,511 63 at 8 per cent. equals	3.63 per cent.
2,312,549 33 at 9 per cent. equals	1.89 per cent.
249,758 40 at 10 per cent. equals . . . . .	.20 per cent.
18,786,654 16 "settled" equals	15.34 per cent.
<hr/>	
\$122,498,235 90 equals (total property taxed)	100.00 per cent.

"Settlements" are made at various and undetermined rates, with the approval of the Attorney-General, in cases in which the tax cannot be actually computed (Acts of 1909, chapter 490, Part IV, section 7, amended by Acts of 1909, chapter 527, section 4).

Although taxes amounting to \$4,043,437.93 have been actually assessed upon the estates above referred to, only \$4,022,264.73 of that amount is payable to the Commonwealth. The difference, \$21,173.20, is the amount we are required to deduct on account of taxes paid by the estates to other States or countries. By the provisions of chapter 268 of the General Acts of 1916 the statute which exempted from taxation in this State property of a resident of Massachusetts legally subject to a tax of like character and amount in another jurisdiction was repealed. As such deductions apply only to the estates of persons who died prior to May 26, 1916, the amount which in the future will be deducted from the gross Massachusetts tax on this account will be insignificant.

IV. THE TAXATION OF TRANSFERS OF STOCK.

Chapter 770, Acts of 1914, as amended by chapter 238, General Acts of 1915, has now been in operation from December 1, 1914, to December 1, 1918, — four full years. This is an excise upon the sale, delivery or transfer of shares or certificates in any domestic or foreign corporation or association having transferable shares, if the sale, delivery or transfer is made in this Commonwealth. Some uncertainty existed as to whether or not it was the intention of the Legislature to levy a tax upon the original issue of stock certificates. The Tax Commissioner ruled that the act did not apply to original issues. To clear up this uncertainty the Legislature of 1918, by section 78 of chapter 257 of the General Acts of 1918, has specifically provided that it shall not apply to original issues of stock. The total revenue for the first fiscal year, from December 1, 1914, to December 1, 1915, was \$162,595.20. From this there was deducted the sum of \$59.22 refunded for stamps erroneously affixed, leaving a net return of \$162,535.98. The revenue for the second year, from December 1, 1915, to December 1, 1916, was \$213,120.34. The amount refunded for stamps erroneously

affixed was \$242.25, leaving a net revenue of \$212,878.09. The revenue for the third year, from December 1, 1916, to December 1, 1917, was \$149,364.84. The amount refunded for stamps erroneously affixed was \$458.70, leaving a net revenue of \$148,906.14. The revenue for the fourth fiscal year just ended was \$112,801.04. The amount refunded for stamps erroneously affixed was \$94, leaving a net revenue of \$112,707.04.

The demands upon capital and savings made by the purchase of Liberty Bonds, and the necessity of financing the government in its war undertaking, have so diminished trading upon the stock exchanges that the revenue fell from \$212,878.09 in 1916 to \$148,906.14 in 1917, and to \$112,707.04 in 1918. The war is now over, and we may look for normal conditions in the stock market. Possibly the fluctuations of the past few years may continue during the period of reconstruction.

I have prepared and had printed for the use of brokers, corporations, attorneys and transfer agents a pamphlet containing a copy of the act, and have appended some twenty-six rules and interpretations which are of great assistance to those charged with the sale, delivery or transfer of stock certificates. Copies of these may be had at the office. While that part of the act involving the ordinary sale and transfer of stock certificates is generally well understood, the questions of pledges, loans, surrenders, cancellations, reorganization and voting trusts are constantly arising, and need careful consideration in determining the liability of such to an excise tax under the act.

Revenue for the sale of stamps by months was as follows:—

	First Year.	Second Year.	Third Year.	Fourth Year.
December,	\$12,707 56	\$16,080 44	\$18,627 08	\$9,997 04
January,	8,652 24	23,244 66	18,111 84	9,993 22
February,	9,842 78	14,911 98	14,660 50	8,783 98
March,	15,239 32	22,882 60	12,167 80	10,701 76
April,	22,328 80	16,088 56	12,196 10	7,674 06
May,	13,703 76	17,986 74	11,995 48	11,593 60
June,	13,990 62	21,470 66	11,533 54	10,562 36
July,	9,215 24	11,759 08	12,599 98	7,858 70

	First Year.	Second Year.	Third Year.	Fourth Year.
August,	\$9,262 62	\$13,698 52	\$7,376 36	\$9,541 54
September,	8,003 02	17,365 76	8,468 86	6,941 34
October,	19,909 10	17,070 46	10,503 94	9,339 52
November,	19,740 14	20,560 88	11,123 36	9,813 92
Totals,	\$162,595 20	\$213,120 34	\$149,364 84	\$112,801 04
Less amounts refunded,	59 22	242 25	458 70	94 00
Net return,	\$162,535 98	\$212,878 09	\$148,906 14	\$112,707 04

V. THE SUPERVISION OF BOARDS OF ASSESSORS.

The municipal taxation division of this department has continued its work during the past year pursuant to the provisions of the first eight sections of Part III, chapter 490, Acts of 1909, by carrying on its usual work of supervision by means of visits and correspondence, and the sending out of information which accumulates in the department and which is available for use of the assessors in laying their taxes.

An increase in the powers of mandatory supervision given to the Tax Commissioner would, as I have stated in former reports, tend to bring about with much more rapidity the uniformity of assessments and full compliance with the tax laws, which is the purpose of supervision and an end very desirable of attainment.

In 1917 a pamphlet of Instruction to Assessors was issued by the Municipal Taxation Division, containing much valuable information in regard to valuation and assessment of tangible personal property, and a brief description of the "Cambridge System" of real estate valuation. The assessment of 1917 in Cambridge was the first ever made in this Commonwealth wherein the real estate was valued by the application of an exact and comparative scientific system, and the description contained in this publication did much in the way of informing the assessors of Massachusetts with regard to the details of such a method of valuation. This pamphlet has been in great demand, not only in this State but by taxing boards and commissions all over the United States. Applications for copies have been received from several foreign countries.

A careful study of the personal property valuation of 1917 convinced the Municipal Taxation Division that the valuation of machinery for taxation failed in that year as in previous years of reaching the statutory requirement of "full and fair cash value" with respect to a great majority of manufacturing plants. The replacement value of machinery was rapidly increasing, and it was apparent that better work should be done for the assessment of 1918. A mass of information was accumulated on this subject, and a campaign of education was inaugurated with the purpose of assisting the assessors to bring about an improvement in this direction. A comparison of the total assessed valuation of personal property of 1918 with that of 1917 shows an increase of over \$126,000,000, which would indicate that the efforts extended in this direction were not without a considerable degree of success.

The following tables give some indication of the work of the department, and a few of the salient facts as to local assessment. Part I of Public Document No. 19 gives full details of assessed values and taxes as laid in the original assessment of each year throughout the Commonwealth. Part II of the same document gives the same information in regard to assessments laid in December pursuant to the provisions of section 85, Part I, chapter 490, Acts of 1909.

Visits to boards of assessors,	914
Calls of assessors and collectors at this office,	321
Letters received,	3,202
Letters sent,	4,482

The total value of real and personal estate as assessed by cities and towns in selected years is —

1875, \$1,840,792,728	1911, \$4,077,235,263
1880, 1,584,756,802	1912, 4,249,699,855
1885, 1,782,349,143	1913, 4,438,458,656
1890, 2,154,134,626	1914, 4,602,965,509
1895, 2,542,348,993	1915, 4,738,083,123
1900, 2,961,119,947	1916, 4,926,083,487
1905, 3,312,255,163	1917, 4,531,843,833
1910, 3,907,892,598	1918, 4,734,453,939

The following table shows taxes assessed upon polls and real and personal property in several years, and the purposes to which these taxes were devoted: —

	State Tax.	County Tax.	Local Purposes.	Totals.
1910,	\$5,500,000	\$4,203,889	\$58,885,487	\$68,589,376
1911,	5,500,000	4,244,294	63,545,234	71,289,529
1912,	6,250,000	4,353,312	63,948,993	74,552,306
1913,	8,000,000	4,583,110	68,523,193	81,106,304
1914,	8,750,000	4,855,540	73,659,326	87,264,866
1915,	9,750,000	5,209,593	77,400,593	92,360,186
1916,	8,000,000	5,515,430	81,623,312	95,138,742
1917,	11,000,000	5,812,664	74,555,317	91,367,981
1918,	11,000,000	6,284,019	84,422,699	101,706,718

Collection of Overdue Taxes.

Reports have been obtained of the settlement in full of all taxes of the year 1915 and years prior thereto in the following cities and towns, under the provisions of chapter 272, Acts of 1912: —

Acton.	Buckland.	East Bridgewater.
Alford.	Carver.	East Longmeadow.
Amherst.	Charlemont.	Egremont.
Arlington.	Charlton.	Enfield.
Ashfield.	Chatham.	Erving.
Athol.	Chelsea.	Fairhaven.
Ayer.	Cheshire.	Falmouth.
Barre.	Chesterfield.	Florida.
Becket.	Chicopee.	Franklin.
Belchertown.	Chilmark.	Georgetown.
Belmont.	Clinton.	Gosnold.
Berlin.	Colrain.	Grafton.
Bernardston.	Cummington.	Granby.
Bolton.	Dalton.	Great Barrington.
Bourne.	Dana.	Greenwich.
Boylston.	Danvers.	Groveland.
Brewster.	Dartmouth.	Hadley.
Bridgewater.	Dedham.	Halifax.
Brimfield.	Dennis.	Hampden.
Brookline.	Dover.	Hancock.

Hanson.	Northbridge.	Swampscott.
Harvard.	Northfield.	Swansea.
Hatfield.	Norton.	Tisbury.
Hawley.	Norwell.	Tolland.
Heath.	Oak Bluffs.	Topsfield.
Hingham.	Oakham.	Truro.
Hudson.	Orleans.	Tyringham.
Huntington.	Otis.	Wakefield.
Lakeville.	Paxton.	Wales.
Lancaster.	Pelham.	Ware.
Lee.	Peru.	Warren.
Leominster.	Plainfield.	Warwick.
Leverett.	Plainville.	Wellesley.
Lexington.	Plympton.	Wendell.
Leyden.	Prescott.	West Boylston.
Lincoln.	Princeton.	West Bridgewater.
Lynnfield.	Provincetown.	West Brookfield.
Mansfield.	Rochester.	West Newbury.
Mattapoisett.	Rowe.	West Tisbury.
Maynard.	Rowley.	Westford.
Mendon.	Royalston.	Westhampton.
Middlefield.	Salisbury.	Westminster.
Millis.	Sandisfield.	Westwood.
Monterey.	Savoy.	Whately.
Mount Washington.	Scituate.	Wilbraham.
Nantucket.	Shelburne.	Williamsburg.
Needham.	Shrewsbury.	Williamstown.
New Ashford.	South Hadley.	Wilmington.
New Braintree.	Springfield.	Winchendon.
Newbury.	Sterling.	Windsor.
Newburyport.	Stockbridge.	Winthrop.
North Brookfield.	Stow.	Worcester.
North Reading.	Sunderland.	Worthington.
Northampton.		

VI. THE APPROVAL OF CORPORATE ORGANIZATIONS AND REPORTS.

Articles of organization, certificates and reports of various kinds required to be filed by corporations in the office of the Secretary of the Commonwealth are first to be approved by the Commissioner of Corporations. Certificates thus presented for the approval of the commissioner are offered chiefly by public-service corporations, domestic business corporations, religious, charitable and social corporations subject to chapter 125 of the

Revised Laws, and foreign business corporations carrying on business in this Commonwealth. The following analysis indicates the general character and number of reports thus reviewed by the department.

Massachusetts Corporations.

A. *Organization.* — The number of corporation organizations which received the approval of the department during the year, together with the authorized capitalization, is as follows: —

	Number.	Capital.
Agricultural corporations (General Acts of 1917, chapter 224), . . .	5	— ¹
Domestic business corporations (Acts of 1903, chapter 437), . . .	1,456	\$136,377,575
Trust companies (Acts of 1904, chapter 374),	3	400,000
Co-operative banks (Acts of 1912, chapter 623),	2	— ²
Credit unions (General Acts of 1915, chapter 268),	9	— ²
Charitable and religious corporations (Revised Laws, chapter 125), with capital stock.	6	235,000
Charitable and religious corporations (Revised Laws, chapter 125), without capital stock.	147	—
Churches (Revised Laws, chapter 36),	13	—
Totals,	1,641	\$137,012,575

¹ None.

² Unlimited.

B. *Dissolution.* — The Secretary of State has reported that 41 corporations have been dissolved by order of the Supreme Judicial or Superior Court; of these, 40 were business corporations, and 1 a corporation under chapter 125, Revised Laws. In addition, the Legislature, by chapter 109 of the Special Acts of 1918, dissolved 1,221 corporations.

Other certificates reviewed and approved by the department appear in the following table: —

C. *Articles of Amendment.* — 1. Increase of capital stock: —

	Amount of Increase.
500 business corporations, under Acts of 1903, chapter 437, section 42,	\$61,633,800
2 public-service corporations, under Revised Laws, chap- ter 110, section 54,	33,600
11 gas and electric companies, under Acts of 1914, chapter 742, section 68,	5,194,500
Total,	\$66,861,900

2. Reduction of capital stock:—

	Amount of Reduction.
70 business corporations, under Acts of 1903, chapter 437, section 43,	\$13,524,830
Total,	\$13,524,830
Net increase,	\$53,337,070

3. General amendment:¹—

Two hundred and sixty-five business corporations, under Acts of 1903, chapter 437, section 41.

4. Miscellaneous amendments:—

(a) One literary, charitable and scientific corporation; change of purpose, under Revised Laws, chapter 125, section 9.

(b) Twenty changes of name, under Acts of 1908, chapter 163. This act applies to all corporations excepting domestic business corporations and railroad and street railway companies.

D. *Issue of Capital Stock*.—Five hundred and fifty-eight business corporations, under Acts of 1903, chapter 437, section 14.

Five gas and electric companies, under Acts of 1914, chapter 742, section 48.

One public-service corporation, under Revised Laws, chapter 110.

E. *Certificate of Condition*.—Nine thousand nine hundred and fourteen business corporations, under Acts of 1903, chapter 437, section 45.

One hundred and fourteen gas and electric companies, under Acts of 1914, chapter 742, section 65.

Eighty-three public-service corporations, under Revised Laws, chapter 110, section 51.

F. *Change of Officers*.—Six hundred and ninety-seven changes of officers, under Acts of 1907, chapter 282.

The above schedule shows that 13,882 amendments and certificates have been examined and approved by the Commissioner of Corporations during the year.

¹ Includes change of name, par value of stock, location, nature of business, classes of stock to be subsequently issued, and their voting power, right to sell, lease or exchange of all property and assets, including good will and corporate franchise.

Foreign Corporations.

The term "foreign corporation," as used in the statute (Acts of 1903, chapter 437, section 56), means corporations chartered under laws other than those of the Commonwealth, for purposes for which business corporations may be organized under our law.

A. *Registration.* — Foreign corporations under the provisions of Acts of 1903, chapter 437, section 58, as a condition precedent to doing business in this Commonwealth, must file with the Commissioner of Corporations four papers, namely: —

1. Appointment of the Commissioner of Corporations as attorney, upon whom service of process may be made.

2. Copy of charter certified by the Secretary of State (or other qualified officer) of the State which has issued it.

3. A statement regarding its capital stock.

4. Attested copy of by-laws of the corporation.

Registration of these papers in 191 cases was entered on our books during the year.

B. *Amendments.* — Under the provisions of Acts of 1903, chapter 437, section 65, there have been filed 37 certificates of increase and 11 certificates of decrease of capital stock. In addition, 12 corporations have filed amendments changing their corporate names.

C. *Certificate of Condition.* — Under Acts of 1909, chapter 490, Part III, sections 54 and 55, foreign corporations are required to submit to the Commissioner of Corporations a certificate of condition. After examination and assessment of the tax, if the certificate conforms to the requirements of the statute, the Commissioner of Corporations indorses his approval thereon. The certificate is then filed in the office of the Secretary of the Commonwealth. One thousand eight hundred and seven certificates have been approved and filed the present year.

Under the provisions of Revised Laws, chapter 126, 2 corporations have also filed certificates of condition.

Service of Process. — Under the provisions of section 58, 409 writs have been served upon the Commissioner of Corporations during the year. Fees accompanying the service of process, aggregating \$818, have been turned over to the Treasurer and Receiver-General monthly.

TABLE A. — *Distribution of Corporate Franchise Taxes.*

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Totals.
Abington, . . .	-	\$417 26	-	\$250 97	\$13,790 22	\$14,458 45
Acton, . . .	-	234 38	-	35 42	9,099 84	9,369 64
Acushnet, . . .	-	172 63	-	19 88	3,125 85	3,318 36
Adams, . . .	-	810 03	\$643 38	167 97	28,797 25	30,418 63
Agawam, . . .	-	457 29	215 53	20 88	699 22	1,392 92
Alford, . . .	-	23 31	-	-	-	23 31
Amesbury, . . .	\$246 80	804 99	3,536 74	74 77	28,506 02	33,169 32
Amherst, . . .	-	709 54	-	109 53	1,480 95	2,300 02
Andover, . . .	-	886 19	-	1,661 43	20,763 02	23,310 64
Arlington, . . .	6,302 36	2,185 78	158 65	1,112 84	2,491 77	12,251 40
Ashburnham, . . .	-	149 12	-	24 18	4,197 03	4,370 33
Ashby, . . .	-	77 13	73	33 85	-	111 71
Ashfield, . . .	-	110 47	-	14 11	324 94	449 52
Ashland, . . .	11 51	180 76	-	-	3,693 47	3,885 74
Athol, . . .	-	802 88	1,412 85	10 18	74,309 48	76,535 39
ATTLEBORO, . . .	232 97	2,322 25	6,248 09	77 12	7,505 11	16,385 54
Auburn, . . .	-	227 33	790 48	5 18	284 76	1,307 75
Avon, . . .	-	136 25	-	-	106 06	242 31
Ayer, . . .	-	278 84	101 06	3 33	6,484 09	6,867 32
Barnstable, . . .	-	918 19	-	1,870 51	2,954 54	5,743 24
Barre, . . .	-	330 81	-	59 73	96 29	486 83
Becket, . . .	-	78 11	-	675 84	57	754 52
Bedford, . . .	-	219 25	-	32 22	356 50	607 97
Belchertown, . . .	-	120 35	4 81	32 70	87 06	244 92
Bellingham, . . .	4 88	130 64	3 34	-	4,043 51	4,182 37
Belmont, . . .	4,870 48	1,337 16	27 69	1,508 87	1,286 83	9,031 03
Berkley, . . .	-	69 41	2 23	110 04	-	181 68
Berlin, . . .	-	72 76	12 44	-	16 20	101 40
Bernardston, . . .	-	64 47	-	21 67	38 60	124 74
BEVERLY, . . .	-	3,827 83	386 38	16,151 91	12,787 71	33,153 83
Pillerica, . . .	-	688 64	117 77	104 03	7,778 45	8,688 89
Plackstone, . . .	-	168 72	-	-	21 78	190 50
Blandford, . . .	-	84 18	-	-	-	84 18
Bolton, . . .	-	88 66	10 19	19 13	-	117 98
BOSTON, . . .	185,311 48	166,356 24	19,428 08	137,454 02	2,388,406 05	2,896,955 87
Bourne, . . .	-	653 50	497 76	1,423 82	1,365 50	3,940 58

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Totals.
Boxborough, . . .	-	\$35 29	-	\$11 67	-	\$46 96
Boxford, . . .	-	105 02	-	-	\$3 73	108 75
Boylston, . . .	-	66 01	-	-	-	66 01
Eraintree, . . .	-	1,050 80	-	51 10	2,199 56	3,301 46
Brewster, . . .	-	112 63	-	1 23	-	113 86
Bridgewater, . . .	-	509 11	\$65 67	21 06	22,345 34	22,941 18
Brimfield, . . .	-	76 15	96 02	13 93	102 29	288 39
BROCKTON, . . .	-	6,043 62	-	1,357 55	267,879 51	275,280 68
Brookfield, . . .	-	169 75	10 50	22 88	2,500 88	2,704 01
Brookline, . . .	\$11,363 48	10,554 44	584 45	20,735 24	8,964 60	52,202 21
Buckland, . . .	19 40	251 77	-	-	913 86	1,185 03
Burlington, . . .	-	119 12	-	-	228 84	347 96
CAMBRIDGE, . . .	32,898 49	14,997 95	8,267 88	6,707 55	228,020 24	290,892 11
Canton, . . .	-	583 21	-	1,212 56	25,372 89	27,168 66
Carlisle, . . .	-	59 53	-	-	-	59 53
Carver, . . .	-	234 79	425 40	54 23	287 25	1,001 67
Charlemont, . . .	-	78 88	19 07	14 16	-	112 11
Charlton, . . .	-	164 50	35 56	1 03	2,874 24	3,075 33
Chatham, . . .	-	253 21	-	12 40	230 11	495 72
Chelmsford, . . .	-	542 97	302 71	-	13,260 37	14,106 05
CHELSEA, . . .	3,985 72	3,759 65	29 02	99 36	86,315 32	94,189 07
Cheshire, . . .	-	98 54	64 64	-	333 55	496 73
Chester, . . .	-	102 70	-	1 76	2,792 44	2,896 90
Chesterfield, . . .	-	42 09	-	1 39	-	43 48
CHICOPPEE, . . .	-	3,057 26	-	1,445 46	107,421 42	111,924 14
Chilmark, . . .	-	46 56	-	-	-	46 56
Clarksburg, . . .	-	45 23	-	1 41	41 00	87 64
Clinton, . . .	-	1,102 72	1,577 91	60 82	19,111 79	21,853 24
Cohasset, . . .	-	698 88	-	1,599 92	479 62	2,778 42
Colrain, . . .	218 99	112 63	-	1 86	2,469 91	2,803 39
Concord, . . .	-	782 71	-	2,055 45	10,096 93	12,935 09
Conway, . . .	-	101 62	-	48 50	537 22	687 34
Cummington, . . .	-	42 81	-	2 63	19 80	65 24
Dalton, . . .	-	454 62	-	-	4,320 45	4,775 07
Dana, . . .	-	51 71	-	-	-	51 71
Danvers, . . .	-	901 32	16 84	96 97	17,641 97	18,657 10

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Totals.
Dartmouth, . . .	\$4,202 69	\$640 43	-	\$163 23	\$724 22	\$5,730 57
Dedham, . . .	12 55	1,563 36	-	1,891 36	1,553 28	5,020 55
Deerfield, . . .	-	385 56	-	13 71	147 23	546 50
Dennis, . . .	-	144 28	-	14 47	243 82	402 57
Dighton, . . .	-	243 90	\$53 13	98 19	10,301 00	10,696 22
Douglas, . . .	-	161 06	619 26	13 49	12,458 53	13,252 34
Dover, . . .	4 60	283 57	-	2,013 54	-	2,301 71
Dracut, . . .	54 99	310 28	110 65	-	36 72	512 64
Dudley, . . .	-	274 72	243 99	6 81	16,851 67	17,377 19
Dunstable, . . .	-	40 90	-	26 52	-	67 42
Duxbury, . . .	-	359 37	-	240 79	535 70	1,135 86
East Bridgewater, .	-	370 43	-	107 29	14,128 48	14,606 20
East Longmeadow, .	-	189 41	16 42	28 70	323 84	558 37
Eastham, . . .	-	49 81	-	4 13	5 89	59 83
Easthampton, . . .	986 59	1,112 55	-	93 58	19,795 67	21,988 39
Easton, . . .	-	458 73	-	3,864 67	1,621 27	5,944 67
Edgartown, . . .	-	179 99	-	2 48	64 26	246 73
Egremont, . . .	-	66 84	-	-	-	66 84
Enfield, . . .	-	69 72	3 19	100 55	1 35	174 81
Erving, . . .	-	129 41	93 97	-	11,782 84	12,006 22
Essex, . . .	-	147 01	78	274 43	430 31	852 53
EVERETT, . . .	7,804 03	4,315 59	3,199 98	132 75	51,512 73	66,965 08
Fairhaven, . . .	2,514 41	637 91	-	61 95	394 61	3,608 88
FALL RIVER, . . .	3,012 79	12,511 30	-	6,149 57	118,562 65	140,236 31
Falmouth, . . .	-	786 26	-	1,128 83	743 35	2,658 44
FITCHBURG, . . .	-	4,550 13	159 49	5,425 99	100,273 57	110,409 18
Florida, . . .	-	87 88	-	-	-	87 88
Foxborough, . . .	-	324 79	20 20	-	1,781 98	2,126 97
Framingham, . . .	8 11	1,982 89	1,188 34	2,266 37	86,636 99	92,082 70
Franklin, . . .	25 53	610 94	44 34	39 36	7,494 92	8,215 09
Freetown, . . .	-	134 35	-	48 34	-	182 69
Gardner, . . .	-	1,217 57	539 72	922 92	28,435 65	31,115 86
Gay Head, . . .	-	5 66	-	-	-	5 66
Georgetown, . . .	-	151 28	32	4 81	344 39	500 80
Gill, . . .	-	71 57	-	-	-	71 57
GLOUCESTER, . . .	-	2,853 49	1,280 95	125 87	48,922 78	53,183 09

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Goshen, . . .	-	\$30 35	-	\$1 04	-	\$31 39
Gosnold, . . .	-	109 55	-	-	-	109 55
Grafton, . . .	-	378 05	\$867 73	55 43	\$21,170 17	22,471 38
Granby, . . .	-	86 65	5 25	39 06	-	130 96
Granville, . . .	-	62 46	-	-	287 68	350 14
Great Barrington, .	-	983 23	77 68	49 44	23,946 48	25,056 83
Greenfield, . . .	-	1,575 25	-	751 58	49,562 05	51,888 88
Greenwich, . . .	-	37 82	-	36 19	10 22	84 23
Groton, . . .	-	318 72	63 88	868 05	4,474 80	5,725 45
Groveland, . . .	-	163 53	8 97	-	-	172 50
Hadley, . . .	-	272 31	-	27 75	-	300 06
Halifax, . . .	-	83 77	-	-	-	83 77
Hamilton, . . .	-	417 00	6 95	3,313 91	220 18	3,558 04
Hampden, . . .	-	55 26	3 40	55	-	59 21
Hancock, . . .	-	42 04	-	-	-	42 04
Hanover, . . .	-	205 46	-	3 99	3,507 92	3,717 37
Hanson, . . .	-	228 98	-	-	2,119 90	2,348 88
Hardwick, . . .	-	311 57	65 86	63 33	28,420 35	28,861 11
Harvard, . . .	-	215 03	-	283 38	1,598 91	2,047 32
Harwich, . . .	-	215 29	-	10 34	55 37	281 00
Hatfield, . . .	-	239 32	-	42 10	-	281 42
HAVERHILL, . . .	\$271 74	5,264 10	1,091 06	512 02	102,408 07	109,546 99
Hawley, . . .	-	28 71	-	-	-	28 71
Heath, . . .	-	32 72	-	-	2 47	35 19
Hingham, . . .	-	776 69	44 65	1,629 76	588 59	3,039 69
Hinsdale, . . .	-	85 10	-	-	40 04	125 14
Holbrook, . . .	-	197 38	-	17 41	2,493 76	2,708 55
Holden, . . .	-	213 13	-	17 60	4,321 03	4,551 76
Holland, . . .	-	15 17	4 23	-	5 72	25 12
Holliston, . . .	42 11	228 57	98 68	82 77	416 94	869 07
HOLYOKE, . . .	-	7,608 94	-	7,027 53	173,796 68	188,433 15
Hopedale, . . .	14 58	545 08	-	3,157 75	318 83	4,036 24
Hopkinton, . . .	18 32	212 92	-	5 55	583 80	820 59
Hubbardston, . . .	-	92 51	-	39 22	154 36	286 09
Hudson, . . .	-	496 14	-	65 99	14,600 94	15,163 07
Hull, . . .	-	1,165 34	-	54 80	14,268 38	15,488 52

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Totals.
Huntington, . . .	-	\$91 43	\$19 07	\$1 94	\$113 47	\$225 91
Ipswich, . . .	-	626 74	-	344 35	14,091 46	15,062 55
Kingston, . . .	-	181 02	-	8 26	2,060 22	2,249 50
Lakeville, . . .	\$280 34	135 48	-	165 38	6 00	587 20
Lancaster, . . .	-	271 28	58 43	1,005 25	255 40	1,590 36
Lanesborough, . . .	-	95 86	-	-	7 67	103 53
LAWRENCE, . . .	42 83	9,534 30	-	4,107 05	169,049 94	182,734 12
Lee, . . .	-	325 10	237 86	38 52	4,256 36	4,857 84
Leicester, . . .	-	269 32	26 85	97 29	5,241 96	5,635 42
Lenox, . . .	-	827 17	35 85	267 13	1,467 88	2,598 03
LEOMINSTER, . . .	-	1,547 15	199 73	156 22	45,347 26	47,250 36
Levcrett, . . .	-	48 93	-	-	229 24	278 17
Lexington, . . .	-	962 45	66 23	1,072 03	3,101 70	5,202 41
Leyden, . . .	-	28 04	-	-	-	28 04
Lincoln, . . .	-	214 00	-	935 04	-	1,149 04
Littleton, . . .	-	146 34	-	250 16	458 29	854 79
Longmeadow, . . .	-	454 62	-	135 47	57 21	647 30
LOWELL, . . .	-	10,295 87	7,102 28	1,125 45	164,014 13	182,537 73
Ludlow, . . .	-	729 91	88	31 99	349 00	1,111 78
Lunenburg, . . .	-	189 36	2 14	57 36	214 54	463 40
LYNN, . . .	8 20	10,405 68	3,670 14	4,879 14	131,317 66	150,280 82
Lynnfield, . . .	-	170 88	19 22	-	387 12	577 22
MALDEN, . . .	13,095 61	4,517 66	-	1,714 83	34,183 58	53,511 68
Manchester, . . .	-	1,258 79	414 09	14,099 39	711 46	16,483 73
Mansfield, . . .	-	534 68	163 35	58 06	25,545 04	26,301 13
Marblehead, . . .	-	1,258 17	179 51	504 97	1,589 68	3,532 33
Marion, . . .	-	365 39	820 15	151 43	71 58	1,408 55
MARLBOROUGH, . . .	-	1,263 37	444 03	171 75	12,719 46	14,598 61
Marshfield, . . .	-	294 17	28 46	222 63	167 01	712 27
Mashpee, . . .	-	52 58	-	-	156 09	208 67
Mattapoisett, . . .	-	207 73	-	946 42	-	1,154 15
Maynard, . . .	-	531 13	-	411 95	963 66	1,906 74
Medfield, . . .	21 30	243 13	194 22	71 97	1,955 43	2,486 05
MEDFORD, . . .	8,315 54	3,797 16	-	1,285 24	6,451 90	19,849 84
Medway, . . .	35 89	217 14	-	1 40	64 08	318 51
MELROSE, . . .	1,619 34	2,131 09	-	535 64	7,251 67	11,537 74

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Mendon, . . .	\$26 31	\$84 44	\$96 56	-	-	\$207 31
Merrimac, . . .	52 44	180 45	7 70	-	\$1,998 49	2,239 08
METHUEN, . . .	187 07	1,201 16	-	\$725 72	13,288 73	15,402 68
Middleborough, . . .	457 03	555 88	-	1,108 78	9,031 09	11,152 78
Middlefield, . . .	-	26 70	-	6 96	-	33 66
Middleton, . . .	-	112 33	-	-	1,236 22	1,348 55
Milford, . . .	60 26	1,162 10	-	34 26	7,604 35	8,860 97
Millbury, . . .	-	386 33	1,318 90	15 54	18,512 76	20,233 53
Millis, . . .	31 81	167 95	-	32 56	8,935 03	9,167 35
Millville, . . .	-	136 87	-	-	-	136 87
Milton, . . .	-	2,021 79	97 41	13,019 33	24,323 23	39,461 76
Monroe, . . .	-	33 85	-	-	9 33	43 18
Monson, . . .	-	207 73	11 79	42 31	443 01	704 84
Montague, . . .	-	906 67	-	35 16	8,318 81	9,260 64
Monterey, . . .	-	49 50	-	-	110 47	159 97
Montgomery, . . .	-	20 47	-	-	-	20 47
Mount Washington, . . .	-	17 28	-	-	-	17 28
Nahant, . . .	469 91	471 39	101 77	1,908 53	374 08	3,325 68
Nantucket, . . .	-	607 96	-	1 49	283 03	892 48
Natick, . . .	-	890 92	-	1,795 62	3,378 11	6,064 65
Needham, . . .	-	1,038 24	-	424 61	20,313 83	21,776 68
New Ashford, . . .	-	9 15	-	-	-	9 15
NEW BEDFORD, . . .	9,834 85	12,885 90	-	2,280 06	181,474 84	206,475 65
New Braintree, . . .	-	49 29	-	-	-	49 29
New Marlborough, . . .	-	120 25	-	55	-	120 80
New Salem, . . .	-	56 03	-	-	-	56 03
Newbury, . . .	98 68	168 88	-	2,234 98	100 11	2,602 65
NEWBURYPORT, . . .	174 54	1,284 26	-	1,349 65	29,363 82	32,172 27
NEWTON, . . .	1,248 54	8,220 04	-	17,719 93	11,893 60	39,082 11
Norfolk, . . .	-	133 89	24	270 75	1,438 98	1,843 86
NORTH ADAMS, . . .	-	1,888 16	-	1,427 32	26,931 79	30,247 27
North Andover, . . .	-	612 08	-	1,081 50	56,115 65	57,809 23
North Attleborough, . . .	106 67	955 45	2 34	13 28	13,418 48	14,496 22
North Brookfield, . . .	-	222 91	5 02	28 91	2,503 80	2,760 67
North Reading, . . .	-	124 52	-	-	-	124 52
NORTHAMPTON, . . .	2,057 84	2,096 76	3,135 43	488 08	40,073 15	47,851 26

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Northborough, . . .	-	\$220 33	\$60 80	\$120 72	\$184 97	\$586 82
Northbridge, . . .	\$286 05	581 56	1,335 07	26 64	69,803 36	72,032 68
Northfield, . . .	-	175 93	-	9 70	123 12	308 75
Norton, . . .	-	198 67	247 12	52 64	2,574 11	3,072 54
Norwell, . . .	-	143 20	-	113 26	-	256 46
Norwood, . . .	-	1,858 26	669 49	2,046 08	70,764 88	75,338 71
Oak Bluffs, . . .	-	245 14	-	-	59 39	304 53
Oakham, . . .	-	44 51	-	4 52	-	49 03
Orange, . . .	-	449 73	1,502 62	12 97	13,692 23	15,657 55
Orleans, . . .	-	158 79	-	2,183 15	-	2,341 94
Otis, . . .	-	39 46	-	-	-	39 46
Oxford, . . .	-	242 36	137 31	20 05	7,213 04	7,612 76
Palmer, . . .	-	667 91	161 29	97 91	28,449 59	29,376 70
Paxton, . . .	-	48 36	-	-	16 78	65 14
PEABODY, . . .	-	2,305 01	-	280 37	43,286 89	45,872 27
Pelham, . . .	-	55 88	-	-	167 11	222 99
Pembroke, . . .	-	145 57	-	19 95	2,180 85	2,346 37
Pepperell, . . .	-	275 80	-	56 97	2,756 20	3,088 97
Peru, . . .	-	26 29	-	-	-	26 29
Petersham, . . .	-	115 93	-	414 45	-	530 38
Phillipston, . . .	-	37 20	-	-	-	37 20
PITTSFIELD, . . .	-	4,603 54	-	123 56	46,222 03	50,949 13
Plainfield, . . .	-	24 59	-	1 04	-	25 63
Plainville, . . .	10 40	124 26	5 85	-	40 00	180 51
Plymouth, . . .	-	1,648 99	414 98	202 30	14,972 69	17,238 96
Plympton, . . .	-	56 08	-	-	428 50	484 58
Prescott, . . .	-	29 43	-	-	-	29 43
Princeton, . . .	-	124 37	-	152 05	226 86	503 28
Provincetown, . . .	-	301 84	368 05	-	2,791 34	3,461 23
QUINCY, . . .	-	5,643 18	6,877 67	7,238 07	43,311 24	63,070 16
Randolph, . . .	29 82	317 64	-	134 87	5,634 35	6,116 68
Raynham, . . .	-	116 18	10 72	235 32	441 26	803 48
Reading, . . .	-	874 92	-	597 02	8,949 84	10,421 78
Rehoboth, . . .	48 71	126 63	-	-	-	175 34
REVERE, . . .	910 01	2,752 12	1,765 35	8 96	3,615 52	9,051 96
Richmond, . . .	-	62 57	-	55	816 37	879 49
Rochester, . . .	-	120 66	113 04	4 17	467 19	705 06

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Totals.
Rockland, . . .	-	\$592 78	-	\$18 31	\$20,900 18	\$21,511 27
Rockport, . . .	-	474 58	\$1 91	33 91	1,957 19	2,467 59
Rowe, . . .	-	27 99	-	-	-	27 99
Rowley, . . .	-	110 22	-	1,066 39	-	1,176 61
Royalston, . . .	-	91 07	-	169 55	-	260 62
Russell, . . .	-	228 46	-	-	4,750 96	4,979 42
Rutland, . . .	-	107 80	-	12 73	746 27	866 80
SALEM, . . .	-	4,676 41	-	1,046 66	61,637 00	67,360 07
Salisbury, . . .	\$257 08	213 49	193 61	-	93 82	758 00
Sandisfield, . . .	-	55 16	-	-	-	55 16
Sandwich, . . .	-	152 67	-	-	1,032 81	1,185 48
Saugus, . . .	133 21	844 30	190 43	54 23	1,594 85	2,817 02
Savoy, . . .	-	24 18	-	-	-	24 18
Scituate, . . .	-	649 28	6 39	7 03	2,202 84	2,865 54
Seekonk, . . .	531 65	228 36	-	-	98	760 99
Sharon, . . .	-	385 67	-	180 71	85 81	652 19
Sheffield, . . .	-	126 68	-	775 71	12 39	914 78
Shelburne, . . .	104 87	217 56	-	1 19	1,638 97	1,962 59
Sherborn, . . .	-	185 60	-	2,039 91	-	2,225 51
Shirley, . . .	-	156 32	-	39 74	8,005 80	8,201 86
Shrewsbury, . . .	-	388 50	28	106 20	36 61	531 59
Shutesbury, . . .	-	39 57	-	-	-	39 57
Somerset, . . .	-	219 66	-	16 13	3,922 50	4,158 29
SOMERVILLE, . . .	20,131 88	8,948 47	736 32	599 20	40,040 96	70,456 83
South Hadley, . . .	-	516 42	-	376 72	8,807 41	9,700 55
Southampton, . . .	-	68 95	19 07	2 78	-	90 80
Southborough, . . .	-	245 91	30 40	3,994 33	-	4,270 64
Southbridge, . . .	-	968 06	886 88	151 31	9,714 11	11,720 36
Southwick, . . .	-	113 77	-	-	-	113 77
Spencer, . . .	-	395 18	-	373 28	13,486 83	14,255 29
SPRINGFIELD, . . .	-	22,268 67	-	9,632 73	264,864 80	296,766 20
Sterling, . . .	-	154 47	-	-	342 81	497 28
Stockbridge, . . .	-	505 41	205 79	7 70	-	718 90
Stoneham, . . .	667 65	721 01	-	53 53	6,106 49	7,548 68
Stoughton, . . .	65 53	553 57	-	22 20	5,707 94	6,349 24
Stow, . . .	-	114 64	-	39 67	664 43	818 74
Sturbridge, . . .	-	106 92	41 90	11 31	350 10	510 23

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Sudbury, . . .	-	\$163 78	-	\$50 27	\$1,071 76	\$1,285 81
Sunderland, . .	-	85 10	\$80 09	-	-	165 19
Sutton, . . .	-	174 38	265 21	-	1,184 95	1,624 54
Swampscott, . .	-	1,489 88	206 59	2,000 81	923 76	4,621 04
Swansea, . . .	\$875 52	203 30	-	77 68	-	1,156 50
TAUNTON, . . .	1,259 25	2,998 96	4,048 67	3,825 06	108,295 06	120,427 00
Templeton, . .	-	237 67	334 75	199 64	379 81	1,151 87
Tewksbury, . .	-	306 22	162 03	01	1,384 45	1,852 71
Tisbury, . . .	-	237 47	-	13 51	299 09	550 07
Tolland, . . .	-	33 54	-	-	-	33 54
Topsfield, . . .	-	236 70	5 56	2,134 57	132 48	2,509 31
Townsend, . . .	-	157 87	1 71	46 92	-	206 50
Truro, . . .	-	60 41	-	-	118 98	179 39
Tyngsborough, .	-	97 56	-	-	-	97 56
Tyringham, . .	-	41 93	-	-	-	41 93
Upton, . . .	-	141 91	388 80	103 60	-	634 31
Uxbridge, . . .	16 57	459 92	7,477 42	11 15	4,781 32	12,746 38
Wakefield, . . .	-	1,446 71	-	4,145 44	5,495 45	11,087 60
Wales, . . .	-	30 41	24 29	-	95 35	150 05
Walpole, . . .	2 39	814 82	-	1,224 01	22,788 92	24,830 14
WALTHAM, . . .	-	3,586 55	-	1,397 04	24,810 02	29,793 61
Ware, . . .	-	595 71	949 30	1,582 90	21,308 53	24,436 44
Wareham, . . .	-	687 05	653 29	1,208 00	9,080 05	11,628 39
Warren, . . .	-	299 17	10 97	36 41	5,546 81	5,893 36
Warwick, . . .	-	51 45	-	-	-	51 45
Washington, . .	-	36 84	-	-	-	36 84
Watertown, . .	7,356 60	2,515 62	-	272 43	83,026 82	93,171 47
Wayland, . . .	-	268 86	5 00	265 05	7 14	546 05
Webster, . . .	70 17	675 37	2,052 61	351 90	49,577 09	52,727 14
Wellesley, . . .	-	1,641 94	-	4,472 15	7,077 35	13,191 44
Wellfleet, . . .	-	91 43	-	-	96 87	188 30
Wendell, . . .	-	64 62	4,448 29	-	-	4,512 91
Wenham, . . .	-	239 17	8 35	468 66	-	716 18
West Boylston, .	-	123 80	-	11 31	252 55	387 66
West Bridgewater,	-	214 11	-	15 83	-	229 94
West Brookfield,	-	111 86	6 57	47 50	1,458 39	1,624 32
West Newbury, .	-	115 16	-	-	152 87	268 03

Distribution of Corporate Franchise Taxes — Concluded.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
West Springfield, . .	—	\$1,444 03	\$54 93	\$321 90	\$4,502 29	\$6,323 15
West Stockbridge, . .	—	76 67	9 74	—	574 21	660 62
West Tisbury, . . .	—	65 81	—	21 74	—	87 55
Westborough, . . .	—	378 00	668 25	12 22	617 61	1,676 08
Westfield,	—	1,447 07	—	193 61	25,936 41	27,577 09
Westford,	—	263 40	108 28	—	24,913 67	25,285 35
Westhampton, . . .	—	32 41	7 62	1 39	—	41 42
Westminster, . . .	—	111 66	597 36	283 02	—	992 04
Weston,	—	566 02	85 58	3,248 12	792 85	4,692 57
Westport,	\$3,343 38	312 34	—	24 88	4,035 96	7,716 56
Westwood,	28 18	280 61	—	761 80	—	1,070 62
Weymouth,	—	1,429 37	949 73	499 23	15,559 52	18,437 85
Whately,	—	90 40	—	41 28	91 02	222 70
Whitman,	—	643 36	—	35 93	5,867 69	6,546 98
Wilbraham,	—	184 42	11 84	14 70	9,688 53	9,899 49
Williamsburg, . . .	328 86	132 75	—	13 88	495 36	970 85
Williamstown, . . .	—	519 50	325 18	62 38	3,423 95	4,331 01
Wilmington,	—	244 93	—	10 52	1,169 02	1,424 47
Winchendon,	—	507 72	2,102 62	57 79	563 79	3,231 92
Winchester,	—	1,902 15	22 52	2,172 04	8,130 35	12,227 06
Windsor,	—	32 98	—	—	—	32 98
Winthrop,	—	1,873 90	600 43	289 08	825 70	3,589 11
WOBBURN,	941 12	1,511 70	152 59	269 56	51,730 66	54,605 63
WORCESTER,	1,312 01	21,124 53	4,041 18	12,315 51	531,073 69	569,866 92
Worthington,	—	45 48	—	2 08	—	47 56
Wrentham,	—	192 80	10 56	—	3,874 47	4,077 83
Yarmouth,	—	207 21	—	833 47	2,180 03	3,220 71
	\$341,375 51	\$514,552 08	\$120,326 84	\$403,427 54	\$7,425,766 30	\$8,805,448 27

This table does not show in every case the actual amount paid to cities and towns by the Treasurer during the fiscal year. In February, 1918, an adjustment was made at the instance of the Tax Commissioner and the Board of Appeal of various claims by cities and towns as to the distribution of the taxes of 1917 and previous years. Settlement of such adjusted claims, including the payment to the cities and towns of \$125.10 previously credited to the Commonwealth, was made by the Treasurer. Details of these charges and credits are not herein included.

TABLE B. — *Analysis of Tax paid by National Banks on Account of their Shares of Stock.*¹

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Abington, . . .	\$1,850 62	\$927 23	\$923 39	\$213 75	\$1,140 98
Acton, . . .	—	—	—	691 43	691 43
Acushnet, . . .	—	—	—	369 22	369 22
Adams, . . .	4,991 00	1,997 80	2,993 20	412 71	2,410 51
Agawam, . . .	—	—	—	107 70	107 70
Alford, . . .	—	—	—	19 40	19 40
Amesbury, . . .	2,611 20	1,543 50	1,067 70	720 17	2,263 67
Amherst, . . .	4,176 50	2,064 96	2,111 54	946 56	3,011 52
Andover, . . .	2,781 25	871 44	1,909 81	7,714 62	8,586 06
Arlington, . . .	—	—	—	13,302 60	13,302 60
Ashburnham, . . .	—	—	—	355 14	355 14
Ashby, . . .	—	—	—	4,727 63	4,727 63
Ashfield, . . .	—	—	—	190 09	190 09
Ashland, . . .	—	—	—	5 31	5 31
Athol, . . .	5,610 00	2,194 34	3,415 66	184 58	2,378 92
ATTLEBORO, . . .	8,232 00	6,373 73	1,858 27	652 47	7,026 20
Auburn, . . .	—	—	—	—	—
Avon, . . .	—	—	—	1 83	1 83
Ayer, . . .	2,165 62	1,016 45	1,149 17	84 21	1,100 66
Barnstable, . . .	—	—	—	1,544 23	1,544 33
Barre, . . .	498 75	451 34	47 41	1,377 73	1,829 07
Becket, . . .	—	—	—	613 47	613 47
Bedford, . . .	—	—	—	770 80	770 80
Pelchertown, . . .	—	—	—	264 79	264 79
Bellingham, . . .	—	—	—	263 09	263 09
Belmont, . . .	—	—	—	5,482 30	5,482 30
Berkley, . . .	—	—	—	82 18	82 18
Berlin, . . .	—	—	—	156 47	156 47
Bernardston, . . .	—	—	—	197 12	197 12
BEVERLY, . . .	7,315 80	4,404 23	2,911 57	27,984 37	32,388 60

¹ This table includes one State bank.

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Billerica, . . .	-	-	-	\$734 50	\$734 50
Blackstone, . .	-	-	-	137 81	137 81
Blandford, . . .	-	-	-	26 24	26 24
Bolton, . . .	-	-	-	27 40	27 40
BOSTON, . . .	\$1,385,398 80	\$370,399 93	\$1,014,998 87	17,829 10	388,229 03
Pourne, . . .	-	-	-	805 81	805 81
Boxborough, . .	-	-	-	8 71	8 71
Boxford, . . .	-	-	-	208 07	208 07
Boylston, . . .	-	-	-	67 02	67 02
Braintree, . . .	-	-	-	1,412 92	1,412 92
Brewster, . . .	-	-	-	329 41	329 41
Bridgewater, . .	-	-	-	937 27	937 27
Brimfield, . . .	-	-	-	5 13	5 13
BROCKTON, . . .	18,864 96	11,408 07	7,456 89	1,828 61	13,236 68
Brookfield, . . .	-	-	-	226 64	226 64
Brookline, . . .	-	-	-	66,904 17	66,904 17
Buckland, . . .	-	-	-	175 34	175 34
Burlington, . . .	-	-	-	75 97	75 97
CAMBRIDGE, . . .	2,350 00	1,037 85	1,312 15	17,637 78	18,675 63
Canton, . . .	-	-	-	942 39	942 39
Carlisle, . . .	-	-	-	9 51	9 51
Carver, . . .	-	-	-	90 09	90 09
Charlemont, . . .	-	-	-	136 86	136 86
Charlton, . . .	-	-	-	26 03	26 03
Chatham, . . .	-	-	-	1,128 01	1,128 01
Chelmsford, . . .	-	-	-	850 42	850 42
CHELSEA, . . .	2,380 00	330 10	2,049 90	1,304 59	1,634 69
Cheshire, . . .	-	-	-	490 90	490 90
Chester, . . .	-	-	-	31 54	31 54
Chesterfield, . .	-	-	-	93 43	93 43
CHICOPEE, . . .	-	-	-	1,215 18	1,215 18

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Chilmark, . . .	-	-	-	\$143 91	\$143 91
Clarksburg, . . .	-	-	-	-	-
Clinton, . . .	\$3,472 08	\$949 01	\$2,523 07	101 32	1,050 33
Cohasset, . . .	-	-	-	3,060 23	3,060 23
Colrain, . . .	-	-	-	187 61	187 61
Concord, . . .	4,401 92	2,301 80	2,100 12	1,945 35	4,247 15
Conway, . . .	617 50	291 04	326 46	139 32	430 36
Cummington, . . .	-	-	-	16 48	10 48
Dalton, . . .	-	-	-	3,574 70	3,574 70
Dana, . . .	-	-	-	186 87	186 87
Danvers, . . .	1,788 80	1,037 92	750 88	583 42	1,621 34
Dartmouth, . . .	-	-	-	4,832 76	4,832 76
Dedham, . . .	4,368 00	1,456 25	2,911 75	3,173 55	4,629 80
Deerfield, . . .	604 00	239 24	364 76	277 85	517 09
Dennis, . . .	-	-	-	809 70	809 70
Dighton, . . .	-	-	-	128 22	128 22
Douglas, . . .	-	-	-	253 69	253 69
Dover, . . .	-	-	-	4,992 14	4,992 14
Dracut, . . .	-	-	-	17 47	17 47
Dudley, . . .	-	-	-	277 34	277 34
Dunstable, . . .	-	-	-	2,459 13	2,459 13
Duxbury, . . .	-	-	-	219 21	219 21
East Bridgewater, . . .	-	-	-	455 09	455 09
East Longmeadow, . . .	-	-	-	25 48	25 48
Eastham, . . .	-	-	-	43 59	43 59
Easthampton, . . .	2,163 37	1,006 81	1,156 56	571 98	1,578 79
Easton, . . .	2,470 50	1,575 58	894 92	1,112 32	2,687 90
Edgartown, . . .	352 00	276 72	75 28	364 90	641 62
Egremont, . . .	-	-	-	5 82	5 82
Enfield, . . .	-	-	-	71 63	71 63
Erving, . . .	-	-	-	143 74	143 74

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Essex,	-	-	-	\$654 42	\$654 42
EVERETT,	-	-	-	252 10	252 10
Fairhaven,	\$2,220 00	\$964 03	\$1,255 97	1,834 63	2,798 66
FALL RIVER,	61,494 60	32,188 60	29,306 00	4,421 63	36,610 23
Falmouth,	1,000 00	696 07	303 93	4,063 58	4,759 65
FITCHBURG,	5,200 00	3,694 21	1,505 79	4,300 31	7,994 52
Florida,	-	-	-	-	-
Foxborough,	1,020 00	397 96	622 04	379 39	777 35
Framingham,	3,580 00	1,016 65	2,563 35	5,501 45	6,518 10
Franklin,	3,300 00	2,118 97	1,181 03	201 46	2,320 43
Freetown,	-	-	-	928 44	928 44
Gardner,	5,422 50	3,747 55	1,674 95	1,125 39	4,872 94
Gay Head,	-	-	-	14 96	14 96
Georgetown,	750 00	334 20	415 80	61 69	395 89
Gill,	-	-	-	3 32	3 32
GLOUCESTER,	7,465 76	4,967 09	2,498 67	5,610 20	10,577 29
Goshen,	-	-	-	5 09	5 09
Gosnold,	-	-	-	-	-
Grafton,	-	-	-	179 35	179 35
Granby,	-	-	-	20 44	20 44
Granville,	-	-	-	259 48	259 48
Great Barrington,	1,960 00	830 68	1,129 32	412 29	1,242 97
Greenfield,	8,688 00	5,198 74	3,489 26	1,239 92	6,438 66
Greenwich,	-	-	-	17 72	17 72
Groton,	-	-	-	739 25	739 25
Groveland,	-	-	-	91 31	91 31
Hadley,	-	-	-	363 32	363 32
Halifax,	-	-	-	10 11	10 11
Hamilton,	-	-	-	1,342 15	1,342 15
Hampden,	-	-	-	12 82	12 82
Hancock,	-	-	-	59 99	59 99

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Hanover, . . .	-	-	-	\$443 53	\$443 53
Hanson, . . .	-	-	-	3,390 40	3,390 40
Hardwick, . . .	-	-	-	85 48	85 48
Harvard, . . .	-	-	-	1,528 36	1,528 36
Harwich, . . .	\$3,936 00	\$1,171 32	\$2,764 68	103 47	1,274 79
Hatfield, . . .	-	-	-	786 24	786 24
HAVERHILL, . . .	16,563 64	10,769 34	5,794 30	3,526 14	14,295 48
Hawley, . . .	-	-	-	2 13	2 13
Heath, . . .	-	-	-	-	-
Hingham, . . .	-	-	-	3,661 26	3,661 26
Hinsdale, . . .	-	-	-	123 02	123 02
Holbrook, . . .	-	-	-	3,167 64	3,167 64
Holden, . . .	-	-	-	116 70	116 70
Holland, . . .	-	-	-	-	-
Holliston, . . .	-	-	-	647 66	647 66
HOLYOKE, . . .	12,288 00	4,992 99	7,295 01	8,591 48	13,584 47
Hopedale, . . .	-	-	-	32,042 02	32,042 02
Hopkinton, . . .	172 50	31 09	141 41	588 38	619 47
Hubbardston, . . .	-	-	-	86 48	86 48
Hudson, . . .	3,450 00	2,196 51	1,253 49	428 65	2,625 16
Hull, . . .	-	-	-	-	-
Huntington, . . .	-	-	-	47 07	47 07
Ipswich, . . .	733 60	151 13	582 47	1,457 91	1,609 04
Kingston, . . .	-	-	-	993 78	993 78
Lakeville, . . .	-	-	-	385 06	385 06
Lancaster, . . .	-	-	-	2,682 77	2,682 77
Lanesborough, . . .	-	-	-	7 50	7 50
LAWRENCE, . . .	615 60	246 71	368 89	3,850 24	4,096 95
Lee, . . .	3,568 00	1,100 07	2,467 93	463 53	1,563 60
Leicester, . . .	-	-	-	477 21	477 21
Lenox, . . .	1,200 00	522 84	677 16	337 02	859 86

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
LEOMINSTER, . . .	\$7,537 50	\$4,419 14	\$3,118 36	\$1,405 22	\$5,824 36
Leverett, . . .	-	-	-	6 30	6 30
Lexington, . . .	-	-	-	2,724 12	2,724 12
Leyden, . . .	-	-	-	23 99	23 99
Lincoln, . . .	-	-	-	1,356 97	1,356 97
Littleton, . . .	-	-	-	175 18	175 18
Longmeadow, . . .	-	-	-	306 12	306 12
LOWELL, . . .	27,132 00	15,391 57	11,740 42	2,623 42	18,014 99
Ludlow, . . .	-	-	-	7 12	7 12
Lunenburg, . . .	-	-	-	128 85	128 85
LYNN, . . .	21,560 20	12,665 86	8,894 34	2,632 87	15,298 73
Lynnfield, . . .	-	-	-	86 41	86 41
MALDEN, . . .	8,662 00	4,686 35	3,975 65	4,501 58	9,187 93
Manchester, . . .	-	-	-	13,964 18	13,964 18
Mansfield, . . .	1,100 00	1,093 46	6 54	25 74	1,119 20
Marblehead, . . .	3,348 00	1,952 50	1,395 41	1,503 09	3,455 68
Marion, . . .	-	-	-	1,978 84	1,978 84
MARLBOROUGH, . . .	7,840 80	5,799 14	2,041 66	1,322 09	7,121 23
Marshfield, . . .	-	-	-	422 82	422 82
Mashpee, . . .	-	-	-	-	-
Mattapoisett, . . .	-	-	-	545 58	545 58
Maynard, . . .	-	-	-	50 74	50 74
Medfield, . . .	-	-	-	410 81	410 81
MEDFORD, . . .	-	-	-	3,422 53	3,422 53
Medway, . . .	-	-	-	32 12	32 12
MELROSE, . . .	-	-	-	3,082 38	3,082 38
Mendon, . . .	-	-	-	591 33	591 33
Merrimac, . . .	1,187 50	352 80	834 70	36 12	388 92
METHUEN, . . .	2,250 00	1,027 10	1,222 90	354 43	1,381 53
Middleborough, . . .	-	-	-	805 57	805 57
Middlefield, . . .	-	-	-	7 12	7 12

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Middleton, . . .	-	-	-	\$0 62	\$0 62
Milford, . . .	\$15,458 40	\$5,667 94	\$9,790 46	340 63	6,008 57
Millbury, . . .	1,470 00	835 48	634 52	110 93	946 41
Millis, . . .	-	-	-	56 53	56 53
Millville, . . .	-	-	-	65 55	65 55
Milton, . . .	1,855 00	450 10	1,404 90	12,189 71	12,639 81
Monroe, . . .	-	-	-	-	-
Monson, . . .	1,296 00	546 68	749 32	302 61	849 29
Montague, . . .	1,680 00	499 12	1,180 88	317 71	816 83
Monterey, . . .	-	-	-	15 49	15 49
Montgomery, . . .	-	-	-	-	-
Mount Washington, . . .	-	-	-	-	-
Nahant, . . .	-	-	-	6,210 36	6,210 36
Nantucket, . . .	1,909 76	1,268 78	640 98	669 21	1,937 99
Natick, . . .	-	-	-	2,387 14	2,387 14
Needham, . . .	-	-	-	2,313 03	2,313 03
New Ashford, . . .	-	-	-	-	-
NEW BEDFORD, . . .	84,963 00	38,560 37	46,402 63	4,604 82	43,165 19
New Braintree, . . .	-	-	-	34 76	34 76
New Marlborough, . . .	-	-	-	38 80	38 80
New Salem, . . .	-	-	-	258 43	258 43
Newbury, . . .	-	-	-	9,699 42	9,699 42
NEWBURYPORT, . . .	10,993 50	5,782 56	5,210 94	2,457 44	8,240 00
NEWTON, . . .	1,876 80	1,356 53	520 27	94,602 76	95,959 29
Norfolk, . . .	-	-	-	786 03	786 03
NORTH ADAMS, . . .	4,549 40	2,075 24	2,474 16	364 67	2,439 91
North Andover, . . .	-	-	-	5,032 00	5,032 00
North Attleborough, . . .	2,539 92	1,446 09	1,093 83	231 21	1,677 30
North Prookfield, . . .	825 00	452 56	372 44	63 47	516 03
North Reading, . . .	-	-	-	115 83	115 83
NORTHAMPTON, . . .	15,265 85	5,173 95	10,091 90	768 15	5,942 10

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Northborough, . . .	\$1,655 80	\$1,155 80	\$500 00	\$530 82	\$1,686 62
Northbridge, . . .	3,150 00	2,332 95	817 05	270 73	2,603 68
Northfield, . . .	-	-	-	63 09	63 09
Norton, . . .	-	-	-	415 77	415 77
Norwell, . . .	-	-	-	1,005 05	1,005 05
Norwood, . . .	-	-	-	4,159 06	4,159 06
Oak Bluffs, . . .	-	-	-	52 23	52 23
Oakham, . . .	-	-	-	41 99	41 99
Orange, . . .	3,630 00	1,337 21	2,292 79	298 86	1,636 07
Orleans, . . .	-	-	-	33,980 44	33,980 44
Otis, . . .	-	-	-	9 70	9 70
Oxford, . . .	-	-	-	168 61	168 61
Palmer, . . .	2,534 00	1,382 49	1,151 51	167 83	1,550 32
Paxton, . . .	-	-	-	-	-
PEABODY, . . .	3,072 00	1,391 65	1,680 35	1,340 00	2,731 65
Pelham, . . .	-	-	-	108 10	108 10
Pembroke, . . .	-	-	-	32 12	32 12
Pepperell, . . .	1,075 00	940 90	134 10	191 94	1,132 84
Peru, . . .	-	-	-	-	-
Petersham, . . .	-	-	-	145 47	145 47
Phillipston, . . .	-	-	-	16 93	16 93
PITTSFIELD, . . .	24,034 50	11,537 66	12,496 84	1,236 18	12,773 84
Plainfield, . . .	-	-	-	4 41	4 41
Plainville, . . .	-	-	-	17 85	17 85
Plymouth, . . .	9,225 60	4,382 57	4,843 03	2,472 60	6,855 17
Plympton, . . .	-	-	-	51 21	51 21
Prescott, . . .	-	-	-	26 32	26 32
Princeton, . . .	-	-	-	465 38	465 38
Provincetown, . . .	996 81	617 83	378 98	142 58	760 41
QUINCY, . . .	4,356 00	1,908 41	2,447 59	1,365 03	3,273 44
Randolph, . . .	-	-	-	1,720 50	1,720 50

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Raynham, . . .	-	-	-	\$269 87	\$269 87
Reading, . . .	\$1,125 00	\$585 94	\$539 06	1,239 77	1,825 71
Rehoboth, . . .	-	-	-	10 51	10 51
REVERE, . . .	-	-	-	23 56	23 56
Richmond, . . .	-	-	-	286 10	286 10
Rochester, . . .	-	-	-	43	43
Rockland, . . .	-	-	-	192 88	192 88
Rockport, . . .	572 00	441 73	130 27	149 41	591 14
Rowe, . . .	-	-	-	32 61	32 61
Rowley, . . .	-	-	-	758 14	758 14
Royalston, . . .	-	-	-	437 18	437 18
Russell, . . .	-	-	-	7 52	7 52
Rutland, . . .	-	-	-	-	-
SALEM, . . .	5,777 00	2,373 14	3,403 86	5,101 86	7,475 00
Salisbury, . . .	-	-	-	42 66	42 66
Sandisfield, . . .	-	-	-	-	-
Sandwich, . . .	-	-	-	379 57	379 57
Saugus, . . .	-	-	-	88 13	88 13
Savoy, . . .	-	-	-	-	-
Scituate, . . .	-	-	-	567 89	567 89
Seekonk, . . .	-	-	-	-	-
Sharon, . . .	-	-	-	460 63	460 63
Sheffield, . . .	-	-	-	4,718 66	4,718 66
Shelburne, . . .	2,160 00	519 84	1,640 16	205 43	725 27
Sherborn, . . .	-	-	-	2,519 45	2,519 45
Shirley, . . .	-	-	-	130 75	130 75
Shrewsbury, . . .	-	-	-	61 20	61 20
Shutesbury, . . .	-	-	-	-	-
Somerset, . . .	-	-	-	639 45	639 45
SOMERVILLE, . . .	4,338 40	1,503 68	2,834 72	4,718 92	6,222 60
South Hadley, . . .	-	-	-	1,552 32	1,552 32

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Southampton, . . .	-	-	-	\$104 75	\$104 75
Southborough, . . .	-	-	-	3,833 04	3,833 04
Southbridge, . . .	\$5,375 00	\$4,347 95	\$1,027 05	3,239 88	7,587 83
Southwick, . . .	-	-	-	147 03	147 03
Spencer, . . .	2,610 00	1,803 82	806 18	1,090 25	4,894 07
SPRINGFIELD, . . .	28,638 00	9,867 48	18,770 52	5,736 29	15,603 77
Sterling, . . .	-	-	-	239 45	239 45
Stockbridge, . . .	1,955 00	824 69	1,130 31	1,038 60	1,863 29
Stoneham, . . .	-	-	-	109 75	109 75
Stoughton, . . .	-	-	-	55 62	55 62
Stow, . . .	-	-	-	186 06	186 06
Sturbridge, . . .	-	-	-	-	-
Sudbury, . . .	-	-	-	492 06	492 06
Sunderland, . . .	-	-	-	120 82	120 82
Sutton, . . .	-	-	-	50 88	50 88
Swampscott, . . .	-	-	-	17,439 09	17,439 09
Swansea, . . .	-	-	-	3,217 75	3,217 75
TAUNTON, . . .	7,493 00	5,029 59	2,463 41	4,008 48	9,038 07
Templeton, . . .	-	-	-	1,878 83	1,878 83
Tewksbury, . . .	-	-	-	106 19	106 19
Tisbury, . . .	686 00	89 03	596 97	108 32	197 35
Tolland, . . .	-	-	-	-	-
Topsfield, . . .	-	-	-	3,644 81	3,644 81
Townsend, . . .	2,160 00	1,764 39	395 61	400 73	2,165 12
Truro, . . .	-	-	-	127 50	127 50
Tyngsborough, . . .	-	-	-	97 18	97 18
Tyringham, . . .	-	-	-	48 79	48 79
Upton, . . .	-	-	-	67 28	67 28
Uxbridge, . . .	1,870 00	1,068 38	801 62	477 08	1,545 46
Wakefield, . . .	-	-	-	3,789 66	3,789 66
Wales, . . .	-	-	-	8 24	8 24

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Walpole, . . .	-	-	-	\$287 23	\$287 23
WALTHAM, . . .	\$3,780 00	\$2,717 21	\$1,062 79	1,044 73	3,761 94
Ware, . . .	-	-	-	138 55	138 55
Wareham, . . .	1,981 00	1,128 41	852 59	552 67	1,681 08
Warren, . . .	-	-	-	270 08	270 08
Warwick, . . .	-	-	-	155 59	155 59
Washington, . . .	-	-	-	-	-
Watertown, . . .	2,152 00	2,009 18	142 82	1,050 70	3,059 88
Wayland, . . .	-	-	-	2,981 10	2,981 10
Webster, . . .	2,142 00	642 72	1,499 28	443 68	1,086 40
Wellesley, . . .	1,440 00	690 13	749 87	8,013 90	8,704 03
Wellfleet, . . .	-	-	-	90 25	90 25
Wendell, . . .	-	-	-	-	-
Wenham, . . .	-	-	-	1,733 32	1,733 32
West Boylston, . . .	-	-	-	58 34	58 34
West Bridgewater, . . .	-	-	-	436 13	436 13
West Brookfield, . . .	-	-	-	59 95	59 95
West Newbury, . . .	-	-	-	462 66	462 66
West Springfield, . . .	-	-	-	1,128 75	1,128 75
West Stockbridge, . . .	-	-	-	96 84	96 84
West Tisbury, . . .	-	-	-	814 94	814 94
Westborough, . . .	1,025 00	929 61	95 39	388 32	1,317 93
Westfield, . . .	11,958 25	7,006 30	4,951 95	870 13	7,876 43
Westford, . . .	-	-	-	327 79	327 79
Westhampton, . . .	-	-	-	133 77	133 77
Westminster, . . .	-	-	-	78 18	78 18
Weston, . . .	-	-	-	3,360 86	3,360 86
Westport, . . .	-	-	-	1,353 72	1,353 72
Westwood, . . .	-	-	-	2,433 75	2,433 75
Weymouth, . . .	-	-	-	539 02	539 02
Whately, . . .	-	-	-	364 79	364 79

Analysis of Tax paid by National Banks, etc. — Concluded.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent. for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Whitman, . . .	\$861 06	\$624 07	\$236 99	\$737 51	\$1,361 58
Wilbraham, . . .	-	-	-	179 22	179 22
Williamsburg, . . .	-	-	-	560 52	560 52
Williamstown, . . .	452 60	196 29	256 31	158 14	354 43
Wilmington, . . .	-	-	-	71 28	71 28
Winchendon, . . .	6,500 00	2,548 91	3,951 09	119 80	2,668 71
Winchester, . . .	1,800 00	1,746 54	53 46	5,349 84	7,096 38
Windsor, . . .	-	-	-	-	-
Winthrop, . . .	-	-	-	1,143 51	1,143 51
WOBURN, . . .	3,225 93	2,072 36	1,153 57	1,069 65	3,142 01
WORCESTER, . . .	31,429 00	14,243 49	17,185 51	5,937 43	20,180 92
Worthington, . . .	-	-	-	57 91	57 91
Wrentham, . . .	1,181 25	861 57	319 68	91 57	953 14
Yarmouth, . . .	1,560 00	601 36	958 64	926 12	1,527 48
	\$2,029,370 70	\$698,220 78	\$1,331,149 92	\$681,032 38	\$1,379,253 16

TABLE C. — *Soldiers' Exemptions.*

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Abington,	\$790 42	\$221 49	-
Acton,	253 69	60 07	-
Acushnet,	148 50	35 94	-
Adams,	305 90	21 07	-
Agawam,	147 28	17 60	-
Alford,	12 18	1 87	-
Amesbury,	1,273 47	355 83	-
Amherst,	357 00	54 28	-
Andover,	574 61	104 08	-
Arlington,	425 48	-	\$19 98
Ashburnham,	411 75	122 82	-
Ashby,	102 90	24 68	-
Ashfield,	91 00	21 58	-
Ashland,	-	-	13 99
Athol,	-	-	66 04
ATTLEBORO,	438 55	-	48 86
Auburn,	103 00	15 96	-
Avon,	459 25	141 71	-
Ayer,	266 44	66 51	-
Barnstable,	450 20	73 10	-
Barre,	323 00	80 56	-
Becket,	84 91	20 87	-
Bedford,	78 00	8 07	-
Belchertown,	450 57	139 69	-
Pellingham,	168 63	45 28	-
Belmont,	40 00	-	94 69
Berkley,	131 60	37 75	-
Berlin,	162 53	47 18	-
Bernardston,	62 84	15 26	-
BEVERLY,	1,508 55	110 57	-
Billerica,	408 89	89 07	-
Blackstone,	123 20	26 20	-
Blandford,	43 24	7 85	-
Bolton,	39 11	6 04	-
Boston,	5,830 00	-	11,983 09
Bourne,	256 94	26 61	-
Poxborough,	-	-	2 62
Boxford,	34 94	-	60

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Boylston,	\$52 50	\$11 81	—
Braintree,	881 28	207 61	—
Brewster,	34 50	57	—
Bridgewater,	583 05	150 62	—
Brimfield,	121 13	32 95	—
BROCKTON,	2,180 75	174 59	—
Brookfield,	469 95	141 78	—
Brookline,	—	—	\$1,291 84
Buckland,	129 00	24 63	—
Burlington,	29 29	1 45	—
CAMBRIDGE,	2,332 50	—	412 44
Canton,	322 20	40 93	—
Carlisle,	61 50	13 94	—
Carver,	23 10	—	10 67
Charlemont,	48 72	10 12	—
Charlton,	145 08	33 49	—
Chatham,	163 55	37 03	—
Chelmsford,	496 54	122 22	—
CHELSEA,	555 73	—	106 01
Cheshire,	169 29	46 37	—
Chester,	268 65	80 37	—
Chesterfield,	85 69	24 62	—
CHICOPEE,	280 00	—	114 40
Chilmark,	1 42	—	3 03
Clarksburg,	94 18	27 45	—
Clinton,	361 86	28 35	—
Cohasset,	139 92	—	37 33
Colrain,	142 28	37 37	—
Concord,	261 80	5 49	—
Conway,	—	—	8 31
Cummington,	—	—	3 94
Dalton,	146 96	—	8 30
Dana,	124 41	36 66	—
Danvers,	1,685 84	480 61	—
Dartmouth,	497 25	111 52	—
Dedham,	323 44	—	30 82
Deerfield,	88 64	5 50	—
Dennis,	253 09	69 49	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Dighton,	\$329 03	\$92 19	-
Douglas,	73 80	8 42	-
Dover,	15 90	-	\$63 36
Dracut,	229 03	50 98	-
Dudley,	115 75	11 47	-
Dunstable,	51 16	11 80	-
Duxbury,	543 39	147 02	-
East Bridgewater,	502 35	136 40	-
East Longmeadow,	72 10	10 47	-
Eastham,	25 55	3 71	-
Easthampton,	-	-	78 28
Easton,	-	-	90 09
Edgartown,	165 79	42 14	-
Egremont,	21 00	1 31	-
Enfield,	-	-	7 43
Erving,	46 75	2 90	-
Essex,	-	-	13 12
EVERETT,	1,697 26	263 13	-
Fairhaven,	605 80	158 64	-
FALL RIVER,	1,045 25	-	654 79
Falmouth,	87 75	-	101 95
FITCHBURG,	977 60	-	59 41
Florida,	7 80	-	2 21
Foxborough,	453 80	124 16	-
Framingham,	774 60	92 46	-
Franklin,	220 00	23 91	-
Freetown,	236 55	66 60	-
Gardner,	387 77	7 69	-
Gay Head,	15 62	4 77	-
Georgetown,	-	-	13 12
Gill,	69 20	17 82	-
GLOUCESTER,	1,498 72	262 54	-
Goshen,	14 28	2 57	-
Gosnold,	-	-	6 56
Grafton,	333 59	73 59	-
Granby,	80 93	19 98	-
Granville,	112 20	31 71	-
Great Barrington,	129 85	-	24 50

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Greenfield,	\$626 40	\$74 11	-
Greenwich,	120 71	37 18	-
Groton,	-	-	\$41 55
Groveland,	479 16	146 60	-
Hadley,	51 20	-	3 92
Halifax,	56 76	12 80	-
Hamilton,	42 00	-	40 66
Hampden,	130 13	38 57	-
Hancock,	20 90	2 60	-
Hanover,	517 60	149 35	-
Hanson,	426 25	125 90	-
Hardwick,	36 60	-	35 91
Harvard,	37 80	-	5 77
Harwich,	227 52	59 22	-
Hatfield,	20 00	-	13 01
HAVERHILL,	3,412 79	717 77	-
Hawley,	95 00	29 05	-
Heath,	28 50	6 44	-
Hingham,	710 36	162 45	-
Hinsdale,	81 42	18 83	-
Holbrook,	206 80	50 13	-
Holden,	203 85	48 71	-
Holland,	20 34	5 47	-
Holliston,	317 60	86 19	-
HOLYOKE,	381 50	-	471 96
Hopedale,	10 00	-	90 26
Hopkinton,	-	-	18 37
Hubbardston,	177 41	51 27	-
Hudson,	800 40	220 01	-
Hull,	68 36	-	51 55
Huntington,	158 62	44 12	-
Ipswich,	580 94	142 48	-
Kingston,	-	-	17 49
Lakeville,	-	-	12 24
Lancaster,	216 75	-	28 33
Lanesborough,	121 32	33 01	-
LAWRENCE,	1,419 30	-	314 51
Lee,	164 91	20 86	-

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Leicester,	\$123 90	\$15 94	-
Lenox,	68 25	-	\$59 03
LEOMINSTER,	1,690 43	430 10	-
Leverett,	97 76	28 22	-
Lexington,	292 50	9 60	-
Leyden,	71 51	21 22	-
Lincoln,	54 00	-	23 11
Littleton,	64 94	9 84	-
Longmeadow,	42 00	-	16 61
LOWELL,	2,427 60	-	33 08
Ludlow,	32 00	-	38 75
Lunenburg,	43 02	-	97
LYNN,	2,393 64	-	50 96
Lynnfield,	124 02	29 10	-
MALDEN,	1,725 08	170 95	-
Manchester,	161 97	-	112 63
Mansfield,	739 99	198 99	-
Marblehead,	1,737 00	482 79	-
Marion,	153 04	-	8 47
MARLBOROUGH,	-	-	109 33
Marshfield,	465 89	132 12	-
Mashpee,	32 47	7 76	-
Mattapoisett,	156 00	29 26	-
Maynard,	150 50	5 56	-
Medfield,	130 67	22 57	-
MEDFORD,	1,048 64	71 42	-
Medway,	909 00	284 63	-
MELROSE,	1,380 60	287 46	-
Mendon,	157 21	44 97	-
Merrimac,	554 40	170 81	-
METHUEN,	405 00	37 48	-
Middleborough,	1,076 20	304 50	-
Middlefield,	18 20	3 88	-
Middleton,	173 88	49 21	-
Milford,	631 78	113 94	-
Millbury,	290 01	61 68	-
Millis,	96 00	17 57	-
Millville,	94 98	20 73	-

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Milton,	—	—	\$275 95
Monroe,	\$43 56	\$11 02	—
Monson,	417 96	114 39	—
Montague,	236 25	22 77	—
Monterey,	22 43	3 54	—
Montgomery,	2 73	—	84
Mount Washington,	11 50	2 52	—
Nahant,	—	—	79 59
Nantucket,	457 60	113 17	—
Natick,	—	—	87 46
Needham,	60 00	—	60 47
New Ashford,	38 58	11 99	—
NEW BEDFORD,	2,371 09	—	270 14
New Braintree,	26 25	4 38	—
New Marlborough,	78 65	17 47	—
New Salem,	116 28	34 82	—
Newbury,	84 20	7 95	—
NEWBURYPORT,	1,233 75	293 17	—
NEWTON,	353 28	—	635 30
Norfolk,	54 69	6 42	—
NORTH ADAMS,	1,168 55	231 65	—
North Andover,	292 34	37 97	—
North Attleborough,	396 98	42 68	—
North Brookfield,	271 43	69 93	—
North Reading,	247 26	72 80	—
NORTHAMPTON,	919 96	128 22	—
Northborough,	108 55	18 25	—
Northbridge,	93 59	—	43 14
Northfield,	93 10	15 72	—
Norton,	—	—	17 06
Norwell,	607 15	189 26	—
Norwood,	—	—	154 81
Oak Bluffs,	218 93	56 36	—
Oakham,	17 39	1 86	—
Orange,	883 74	249 10	—
Orleans,	128 78	—	26 17
Otis,	29 33	6 72	—
Oxford,	172 50	32 57	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Palmer,	\$72 40	—	\$32 28
Paxton,	123 39	\$36 76	—
PEABODY,	1,132 80	229 35	—
Pelham,	28 58	5 16	—
Pembroke,	444 13	136 23	—
Pepperell,	384 64	104 59	—
Peru,	15 25	3 33	—
Petersham,	151 79	40 54	—
Phillipston,	86 54	25 35	—
PITTSFIELD,	964 43	—	56 36
Plainfield,	31 37	8 27	—
Plainville,	221 55	63 79	—
Plymouth,	928 32	176 50	—
Plympton,	160 30	48 62	—
Prescott,	16 30	2 81	—
Princeton,	116 28	26 08	—
Provincetown,	234 21	53 58	—
QUINCY,	1,307 41	50 08	—
Randolph,	—	—	31 92
Raynham,	110 16	25 79	—
Reading,	637 50	140 34	—
Rehoboth,	143 43	36 44	—
REVERE,	1,192 60	191 99	—
Richmond,	46 00	8 33	—
Rochester,	54 06	8 40	—
Rockland,	1,552 10	461 83	—
Rockport,	601 70	163 40	—
Rowe,	74 88	21 90	—
Rowley,	122 25	21 51	—
Royalston,	114 75	30 82	—
Russell,	37 80	—	8 39
Rutland,	252 44	74 97	—
SALEM,	2,448 60	427 42	—
Salisbury,	378 95	110 58	—
Sandisfield,	81 27	22 72	—
Sandwich,	309 93	89 75	—
Saugus,	1,187 62	329 83	—
Savoy,	130 83	40 99	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Scituate,	\$466 71	\$105 28	-
Seekonk,	165 00	36 63	-
Sharon,	253 30	50 76	-
Sheffield,	155 52	38 28	-
Shelburne,	90 00	12 51	-
Sherborn,	48 59	-	\$6 10
Shirley,	212 63	56 01	-
Shrewsbury,	313 28	76 88	-
Shutesbury,	39 48	9 66	-
Somerset,	403 00	115 96	-
SOMERVILLE,	1,720 86	-	124 34
South Hadley,	190 00	28 34	-
Southampton,	64 35	15 33	-
Southborough,	242 06	52 26	-
Southbridge,	417 00	56 35	-
Southwick,	-	-	9 18
Spencer,	528 30	136 74	-
SPRINGFIELD,	2,176 53	-	903 50
Sterling,	276 75	79 13	-
Stockbridge,	144 84	1 49	-
Stoneham,	1,969 76	600 61	-
Stoughton,	1,274 14	380 10	-
Stow,	137 70	33 22	-
Sturbridge,	213 36	61 50	-
Sudbury,	64 75	7 59	-
Sunderland,	-	-	8 31
Sutton,	162 10	39 16	-
Swampscott,	300 00	-	38 19
Swansea,	38 08	-	6 11
TAUNTON,	1,722 83	153 58	-
Templeton,	239 08	57 82	-
Tewksbury,	84 77	10 33	-
Tisbury,	92 05	12 31	-
Tolland,	6 30	-	52
Topsfield,	63 00	-	15 30
Townsend,	496 69	152 00	-
Truro,	59 04	14 87	-
Tyngsborough,	34 93	4 21	-

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Tyringham,	—	—	\$3 94
Upton,	\$300 15	\$86 93	—
Uxbridge,	258 40	43 71	—
Wakefield,	1,699 18	453 56	—
Wales,	82 29	24 37	—
Walpole,	136 08	—	25 49
WALTHAM,	798 00	—	17 82
Ware,	289 08	38 20	—
Wareham,	741 83	188 24	—
Warren,	175 97	31 55	—
Warwick,	101 50	29 46	—
Washington,	11 63	82	—
Watertown,	203 00	—	125 19
Wayland,	195 38	36 70	—
Webster,	190 49	—	32 71
Wellesley,	195 20	—	101 11
Wellfleet,	98 18	24 86	—
Wendell,	18 81	—	29
Wenham,	94 93	1 90	—
West Boylston,	127 72	32 07	—
West Bridgewater,	222 08	56 10	—
West Brookfield,	209 16	59 22	—
West Newbury,	419 36	128 42	—
West Springfield,	404 50	38 18	—
West Stockbridge,	48 00	9 44	—
West Tisbury,	12 15	—	2 07
Westborough,	700 08	200 56	—
Westfield,	—	—	126 82
Westford,	—	—	26 24
Westhampton,	31 00	7 27	—
Westminster,	409 92	126 14	—
Weston,	83 44	—	51 34
Westport,	205 64	44 50	—
Westwood,	16 65	—	32 50
Weymouth,	2,255 79	632 54	—
Whately,	15 98	—	2 54
Whitman,	1,010 59	281 76	—
Wilbraham,	29 65	—	9 80

Soldiers' Exemptions — Concluded.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Williamsburg,	\$102 30	\$20 98	—
Williamstown,	159 65	3 37	—
Wilmington,	221 30	53 22	—
Winchendon,	566 50	145 54	—
Winchester,	220 00	—	\$83 67
Windsor,	22 32	3 94	—
Winthrop,	369 38	—	20 31
WOBURN,	641 89	80 14	—
WORCESTER,	2,548 24	—	\$17 21
Worthington,	20 87	2 59	—
Wrentham,	226 87	60 75	—
Yarmouth,	95 55	9 11	—
	\$131,195 51	\$21,340 73	\$21,340 73

TABLE D. — *Returns of Property exempted from Taxation (Acts of 1909, Chapter 490, Part III, Section 3).*

CITY or TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Abington,	\$4,800	\$17,500	-	-	\$64,000	-	\$3,000	\$89,300
Acton,	-	-	-	-	33,850	-	-	33,850
Acushnet,	-	-	-	-	19,350	-	-	19,350
Adams,	109,000	41,500	-	-	307,900	-	1,500	459,900
Agawam,	88,300	-	-	-	40,250	-	-	128,550
Alford,	-	-	-	-	1,500	-	-	1,500
Amesbury,	6,500	29,000	-	-	329,600	\$7,500	-	372,600
Amherst,	5,870,456	5,000	-	\$1,800	185,850	3,000	-	6,066,106
Andover,	2,405,350	4,500	-	-	215,600	-	-	2,625,450
Arlington,	88,081	7,500	-	-	276,362	-	-	371,943
Ashburnham,	242,700	-	-	-	49,700	-	-	292,400
Ashby,	-	-	-	-	12,000	-	-	12,000
Ashfield,	7,500	-	-	-	4,150	-	-	11,650
Ashland,	-	-	-	-	53,100	-	-	53,100
Athol,	-	48,000	-	-	68,685	10,000	-	126,685
ATTLEBORO,	-	-	-	-	329,380	-	-	329,380
Auburn,	-	-	-	-	20,600	-	-	20,600
Aron,	-	14,900	-	-	18,000	-	-	32,900

Ayer,	-	46,629	-	-	72,500	-	-	119,129
Barnstable,	67,909	6,043	-	-	86,650	10,000	-	170,602
Barre,	-	-	-	-	77,100	30,610	-	107,710
Becket,	2,264	-	-	-	22,000	-	-	24,264
Bedford,	-	50,833	-	-	21,000	-	-	71,833
Belchertown,	-	-	-	-	20,500	-	-	20,500
Bellingham,	-	-	-	-	9,850	-	-	9,850
Belmont,	-	12,250	-	-	151,825	-	-	164,075
Berkley,	-	-	-	-	10,400	-	-	10,400
Berlin,	-	-	-	-	10,000	-	-	10,000
Bernardston,	12,000	-	-	-	18,250	-	-	30,250
BEVERLY,	120,325	152,250	\$3,650	-	557,350	-	3,600	837,175
BillERICA,	59,304	-	-	-	68,350	-	2,000	129,654
Blackstone,	-	-	-	-	28,400	-	-	28,400
Blandford,	5,000	-	-	-	10,400	4,200	-	19,600
Bolton,	-	-	-	-	13,800	500	5,000	19,300
Boston,	21,478,100	22,230,600	5,400	4,398,400	23,610,100	650,000	1,077,800	73,450,400
Bourne,	19,500	-	-	-	51,300	-	-	70,800
Boxborough,	-	-	-	-	3,100	-	-	3,100
Boxford,	3,350	-	-	-	8,100	-	-	11,450
Boylston,	-	-	-	-	6,100	-	-	6,100
Braintree,	527,635	-	-	-	170,000	-	-	697,635

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc.; Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Brewster,	\$1,050	-	-	-	\$3,150	-	-	\$4,200
Bridgewater,	-	-	-	-	113,900	\$2,800	-	116,700
Brimfield,	107,161	-	-	-	26,070	-	-	133,231
Brockton,	54,900	\$408,900	-	-	1,069,700	97,050	\$51,225	1,771,775
Brookfield,	-	-	-	-	52,450	-	-	52,450
Brookline,	196,000	398,700	-	-	1,195,000	-	22,400	1,812,100
Buckland,	-	-	-	-	15,100	-	-	15,100
Burlington,	-	-	-	-	-	-	-	-
CAMBRIDGE,	43,388,971	2,208,597	-	\$7,991,824	2,794,500	-	50,700	56,434,592
Canton,	3,000	12,000	-	-	155,300	-	-	170,300
Carlisle,	-	-	-	-	14,000	-	-	14,000
Carver,	-	-	-	-	17,925	-	-	17,925
Charlemont,	-	-	-	-	4,150	3,800	-	7,950
Charlton,	-	207,118	-	-	24,570	-	300	231,988
Chatham,	35,500	-	-	-	16,200	-	3,000	54,700
Chelmsford,	5,000	-	-	-	36,700	-	-	41,700
CHELSEA,	20,700	722,600	-	-	911,300	-	-	1,654,600
Cheshire,	2,800	-	-	-	7,900	-	-	10,700

Chester,	.	.	.	.	.	6,000	-	-	13,280	-	-	19,280
Chesterfield,	.	.	.	.	.	-	-	-	3,000	-	-	3,000
Chicopee,	.	.	.	.	.	215,910	-	\$23,540	335,920	-	-	578,820
Chilmark,	.	.	.	.	.	-	-	-	2,025	-	-	2,025
Clarksburg,	.	.	.	.	.	-	-	-	2,025	-	-	2,025
Clinton,	.	.	.	.	.	66,000	-	-	442,500	-	-	600,000
Cohasset,	.	.	.	.	.	35,000	-	-	103,000	-	-	140,750
Colrain,	.	.	.	.	.	10,100	-	-	5,050	-	-	17,200
Concord,	.	.	.	.	.	898,468	-	-	237,877	-	1,500	1,286,135
Conway,	.	.	.	.	.	102,836	-	-	10,850	-	12,887	135,573
Cummington,	.	.	.	.	.	11,000	-	-	8,400	3,700	-	23,100
Dalton,	.	.	.	.	.	-	-	1,200	108,990	-	-	137,895
Dana,	.	.	.	.	.	-	-	-	12,400	-	-	12,400
Danvers,	.	.	.	.	.	329,700	-	-	159,300	130,500	66,200	700,525
Dartmouth,	.	.	.	.	.	6,600	-	-	22,625	-	-	29,225
Dedham,	.	.	.	.	.	9,500	-	-	203,200	-	-	222,500
Deerfield,	.	.	.	.	.	60,316	-	-	23,400	-	-	109,075
Dennis,	.	.	.	.	.	10,500	-	25,359	16,000	-	-	26,500
Dighton,	.	.	.	.	.	-	-	-	30,750	-	-	30,750
Douglas,	.	.	.	.	.	-	-	-	24,000	-	2,000	27,500
Dover,	.	.	.	.	.	6,500	-	-	6,040	-	-	12,540
Dracut,	.	.	.	.	.	4,000	-	-	28,900	-	-	32,900

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Dudley,	-	-	-	-	\$20,125	-	-	\$20,125
Dunstable,	-	-	-	-	6,500	-	-	6,500
Duxbury,	\$25,400	-	-	-	37,650	-	-	63,050
East Bridgewater,	-	-	-	-	37,650	-	-	37,650
East Longmeadow,	-	-	-	-	14,850	-	\$2,600	17,450
Eastham,	-	\$1,100	-	-	4,600	-	2,000	7,700
Easthampton,	582,000	-	\$1,500	-	184,250	-	-	747,750
Easton,	26,460	60,000	-	-	107,774	-	-	194,234
Edgartown,	1,500	-	-	-	46,600	-	-	48,100
Egremont,	-	-	-	-	7,650	-	-	7,650
Enfield,	2,000	-	-	-	17,700	-	-	19,700
Erving,	-	-	-	-	6,200	-	-	6,200
Essex,	-	-	-	-	17,600	-	-	17,600
EVERETT,	2,700	52,000	-	-	331,900	-	-	386,600
Fairhaven,	150,000	1,000	-	-	471,970	\$1,000	25,000	643,970
FALL RIVER,	965,200	1,255,500	-	-	2,491,200	-	40,650	4,752,550
Falmouth,	15,000	7,100	-	\$287,500	137,850	2,000	-	449,450
FITCHBURG,	317,000	199,196	-	-	811,725	49,727	-	1,377,648

Florida,	.	.	.	.	.	.	.	.	1,000	-	-	-	1,000
Foxborough,	.	.	.	.	.	1,500	11,100	-	46,530	-	-	8,500	67,630
Framingham,	.	.	.	.	.	1,000	266,638	-	215,500	-	-	19,400	502,538
Franklin,	.	.	.	.	.	374,460	31,316	-	94,825	-	-	31,197	534,798
Freetown,	.	.	.	.	.	4,562	-	-	10,000	-	-	-	14,562
Gardner,	.	.	.	.	.	117,296	600,405	-	312,850	-	-	-	1,030,551
Gay Head,	.	.	.	.	.	-	-	-	1,025	-	-	150	1,175
Georgetown,	.	.	.	.	.	57,500	5,400	-	44,100	-	-	-	107,000
Gill,	.	.	.	.	.	978,227	-	-	4,600	-	-	-	982,827
GLOUCESTER,	.	.	.	.	.	153,188	522,704	4,057	354,100	6,358	-	35,814	1,075,311
Goshen,	.	.	.	.	.	-	11,800	-	4,625	-	-	-	16,425
Gosnold,	.	.	.	.	.	-	250	-	500	-	-	-	750
Grafton,	.	.	.	.	.	-	-	-	75,300	-	-	-	75,300
Granby,	.	.	.	.	.	-	-	-	6,000	-	-	-	6,000
Granville,	.	.	.	.	.	-	-	-	7,350	-	-	-	7,350
Great Barrington,	.	.	.	.	.	93,000	24,750	-	219,000	-	30,000	-	366,750
Greenfield,	.	.	.	.	.	42,680	129,244	-	278,400	-	28,911	-	479,235
Greenwich,	.	.	.	.	.	-	14,145	-	5,150	-	-	-	19,295
Groton,	.	.	.	.	.	333,000	-	-	24,500	-	1,000	-	358,500
Groveland,	.	.	.	.	.	-	-	3,500	22,600	-	-	-	26,100
Hadley,	.	.	.	.	.	48,500	-	-	30,400	-	-	-	78,900
Halifax,	.	.	.	.	.	-	-	-	5,000	-	-	-	5,000

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Hamilton,	-	-	-	-	\$23,000	-	-	\$23,000
Hampton,	-	-	-	-	13,000	-	-	13,000
Hancock,	-	-	-	-	4,775	-	-	4,775
Hanover,	-	-	-	-	16,025	-	-	16,025
Hanson,	\$2,400	-	-	-	12,350	-	-	31,456
Hardwick,	10,674	\$8,432	-	-	101,600	\$9,405	\$3,000	153,505
Harvard,	39,500	-	-	-	20,000	-	-	20,000
Harwich,	-	-	-	-	17,080	-	2,700	19,780
Hatfield,	72,319	-	-	-	31,700	-	-	104,019
HAVERHILL,	588,588	715,762	-	-	813,400	-	84,388	2,202,138
Hawley,	-	-	-	-	4,050	-	-	4,050
Heath,	-	-	-	-	1,525	-	-	1,525
Hingham,	28,800	-	-	-	101,500	4,000	7,000	141,300
Hinsdale,	26,700	-	\$1,350	-	11,350	-	7,000	46,400
Holbrook,	-	-	-	-	51,600	-	900	52,500
Holden,	41,000	100	-	\$24,091	26,000	-	-	91,191
Holland,	-	-	-	-	3,000	-	-	3,000
Holliston,	-	2,500	-	-	66,000	-	-	68,500

HORYOKE,	746,910	890,910	46,380	-	1,457,670	-	-	3,141,870
Hopedale,	-	-	-	-	67,200	-	-	67,200
Hopkinton,	15,000	-	-	-	111,100	-	7,000	133,100
Hubbardston,	-	1,795	-	-	12,700	-	-	14,495
Hudson,	1,450	-	-	-	159,000	-	-	160,450
Hull,	181,750	4,790	-	-	52,100	-	-	238,640
Huntington,	-	-	-	-	27,800	-	-	27,800
Ipswich,	44,000	327,874	-	-	79,150	-	-	451,024
Kingston,	21,500	-	-	-	24,550	-	-	46,050
Lakeville,	6,000	-	-	-	4,625	-	-	10,625
Lancaster,	-	-	-	50,500	119,200	-	-	169,700
Lanesborough,	-	-	-	-	17,150	-	-	17,150
LAWRENCE,	830,525	606,775	10,450	-	1,407,275	-	-	2,855,025
Lee,	-	-	-	-	64,550	-	-	64,550
Leicester,	114,500	-	4,000	-	118,200	-	-	233,700
Lenox,	61,471	-	-	-	351,400	-	-	412,871
LEOMINSTER,	66,475	108,339	-	-	308,235	-	-	483,049
Leverett,	-	-	-	-	2,800	-	-	2,800
Lexington,	17,800	19,320	-	-	125,480	-	-	162,600
Leyden,	-	-	-	-	4,050	-	-	4,050
Lincoln,	800	285,755	-	-	39,700	-	-	326,255
Littleton,	-	-	-	-	2,400	-	-	2,400

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Longmeadow,	\$12,400	\$36,005	-	-	\$17,900	-	\$1,400	\$67,705
LOWELL,	966,509	2,177,711	-	\$818,430	2,679,150	-	38,650	6,680,450
Ludlow,	-	-	-	-	30,900	-	-	30,900
Lunenburg,	-	-	-	-	18,700	-	-	18,700
LYNN,	334,300	527,950	\$24,600	1,200	1,524,375	-	-	2,412,425
Lynnfield,	-	-	-	-	9,800	-	-	9,800
MALDEN,	946,700	564,600	-	-	869,200	-	-	2,380,500
Manchester,	-	-	-	-	67,825	\$29,819	-	97,644
Mansfield,	-	-	-	-	94,325	-	7,500	101,825
Marblehead,	54,959	10,726	-	-	102,050	-	-	167,735
Marion,	264,911	-	-	10,660	28,430	-	9,114	313,115
MARLBOROUGH,	62,680	77,915	-	7,845	251,690	-	-	400,130
Marshfield,	3,800	4,000	-	-	27,900	18,000	2,000	55,700
Mashpee,	-	-	-	-	2,740	-	-	2,740
Mattapoisett,	-	-	-	-	16,150	-	-	16,150
Maynard,	-	-	2,550	-	61,625	-	-	64,175
Medfield,	-	-	-	-	39,500	-	-	39,500
MEDFORD,	809,650	30,500	-	-	515,300	-	-	1,355,450

Medway,	.	.	.	.	.	1,500	4,000	53,500	-	-	-	59,000
MELROSE,	.	.	.	.	.	50,075	148,300	370,775	-	1,850	-	571,000
Mendon,	.	.	.	.	.	-	-	5,700	-	-	-	5,700
Merrimac,	.	.	.	.	.	-	2,000	37,000	-	-	-	39,000
METHUEN,	.	.	.	.	.	105,000	168,175	300,500	-	-	-	573,675
Middleborough,	.	.	.	.	.	39,975	-	149,900	-	-	-	189,875
Middlefield,	.	.	.	.	.	-	-	2,000	-	4,500	-	6,500
Middleton,	.	.	.	.	.	-	-	4,000	-	-	-	4,000
Milford,	.	.	.	.	.	75,100	295,176	233,225	-	58,289	-	661,790
Milbury,	.	.	.	.	.	-	16,500	51,750	-	-	-	68,250
Millis,	.	.	.	.	.	-	-	20,050	-	1,000	-	21,050
Millville,	.	.	.	.	.	3,500	-	25,100	-	-	-	28,600
Milton,	.	.	.	.	.	651,583	89,900	125,100	-	-	-	866,583
Monroe,	.	.	.	.	.	-	-	500	-	-	-	500
Monson,	.	.	.	.	.	214,481	24,848	46,950	-	-	-	286,279
Montague,	.	.	.	.	.	21,572	84,200	96,000	-	-	-	201,772
Monterey,	.	.	.	.	.	-	-	2,500	-	-	-	2,500
Montgomery,	.	.	.	.	.	-	-	1,000	-	-	-	1,000
Mount Washington,	.	.	.	.	.	-	-	1,200	-	-	-	1,200
Nahant,	.	.	.	.	.	-	-	35,600	-	-	-	35,600
Nantucket,	.	.	.	.	.	33,140	49,090	87,200	-	1,765	-	174,195
Natick,	.	.	.	.	.	42,500	12,600	269,000	-	-	-	324,100

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Needham,	-	\$10,575	-	-	\$127,250	-	\$5,000	\$148,825
New Ashford,	-	-	-	-	1,000	-	-	1,000
NEW BEDFORD,	\$748,113	2,511,033	\$12,066	\$322,661	1,799,900	-	51,700	5,445,473
New Braintree,	-	-	-	-	10,000	-	200	10,200
New Marlborough,	-	-	-	-	18,100	-	-	18,100
New Salem,	31,050	1,250	-	-	4,025	-	-	36,325
Newbury,	40,060	-	-	-	24,500	-	-	64,560
NEWBURYPORT,	335,064	1,033,920	-	-	307,767	-	-	1,676,751
NEWTON,	1,857,869	1,173,846	-	-	2,618,300	-	-	5,650,015
Norfolk,	-	41,264	-	-	11,925	-	1,500	54,689
NORTH ADAMS,	138,000	42,000	1,500	-	687,000	\$20,000	8,000	896,500
North Andover,	-	-	-	-	89,250	-	-	89,250
North Attleborough,	-	-	-	-	240,190	-	9,200	249,390
North Brookfield,	-	-	-	-	85,600	-	-	85,600
North Reading,	-	-	-	-	6,600	-	-	6,600
NORTHAMPTON,	6,281,091	499,094	-	149,250	758,700	-	25,000	7,713,135
Northborough,	-	-	-	-	40,000	-	-	40,000
Northbridge,	137,918	15,000	-	-	316,550	-	-	469,468

Northfield,	.	.	.	.	.	.	.	.	.	2,510,294	-	-	-	-	29,800	-	-	-	2,540,094
Norton,	.	.	.	.	.	.	.	.	.	590,725	-	-	-	-	28,100	-	-	-	618,825
Norwell,	.	.	.	.	.	.	.	.	.	2,600	-	-	-	-	13,750	-	-	-	16,350
Norwood, ¹	.	.	.	.	.	.	.	.	.	-	77,023	-	-	-	281,700	-	-	-	358,723
Oak Bluffs,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	26,000	-	-	-	26,000
Oakham,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	-	-	-	-	-
Orange,	.	.	.	.	.	.	.	.	.	8,000	-	-	-	-	32,700	-	-	-	90,700
Orleans,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	6,800	-	-	-	6,800
Otis,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	4,300	-	-	-	4,300
Oxford,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	31,750	8,632	-	-	40,382
Palmer,	.	.	.	.	.	.	.	.	.	5,800	6,780	2,375	-	-	119,700	5,000	-	-	139,655
Paxton,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	4,000	-	-	-	4,000
PEABODY,	.	.	.	.	.	.	.	.	.	102,100	147,100	-	-	-	237,500	-	-	-	486,700
Pelham,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	12,000	-	-	-	12,000
Pembroke,	.	.	.	.	.	.	.	.	.	2,600	1,050	-	-	-	12,785	-	-	-	16,435
Pepperell,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	20,400	-	5,200	-	31,600
Peru,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	3,075	-	-	-	3,075
Petersham,	.	.	.	.	.	.	.	.	.	105,475	-	-	-	-	19,200	-	-	-	124,675
Phillipston,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	5,150	-	-	-	5,150
PITTSFIELD,	.	.	.	.	.	.	.	.	.	1,447,761	960,371	-	-	-	1,285,650	-	-	-	3,693,782
Plainfield,	.	.	.	.	.	.	.	.	.	-	-	-	-	-	1,800	-	-	-	1,800

¹ From 1916 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Plainville,	-	-	-	-	\$10,575	-	-	\$10,575
Plymouth,	\$46,178	\$530,981	-	-	332,000	-	-	909,159
Plympton,	3,800	-	-	-	4,400	-	-	8,200
Prescott,	-	275	-	-	1,050	-	-	1,325
Princeton,	-	27,073	-	-	8,600	-	-	35,673
Provincetown,	5,140	-	-	-	51,615	-	-	56,755
QUINCY,	-	430,011	-	-	802,950	-	-	1,232,961
Randolph,	2,500	107,300	-	-	81,000	-	-	109,800
Raynham,	-	-	-	-	22,600	-	-	22,600
Reading,	-	9,000	-	-	287,000	\$14,000	-	310,000
Rehoboth,	-	2,569	-	-	9,800 ¹	-	-	37,585
REVERE,	25,216	130,698	-	-	187,200	-	-	373,398
Richmond,	-	-	-	-	9,100	-	-	9,100
Rochester,	-	-	-	-	6,000	-	-	6,000
Rockland,	-	-	-	-	79,525	-	-	79,525
Rockport,	-	15,925	-	-	83,500	-	-	99,425
Rowe,	-	-	-	-	3,600	-	-	3,600
Rowley, ¹	-	1,300	-	-	10,300	-	-	11,600

Royalston,	.	.	.	.	.	.	.	10,000	-	-	10,000
Russell,	.	.	.	.	.	.	.	9,050	-	-	9,050
Rutland,	.	.	.	.	.	.	9,500	33,900	-	-	43,400
SALEM,	.	.	.	.	.	.	2,875,345	779,600	\$257,883	\$58,731	\$329,940
Salisbury,	.	.	.	.	.	.	-	13,100	-	-	1,050
Sandisfield,	.	.	.	.	.	.	-	6,000	-	-	6,000
Sandwich,	.	.	.	.	.	.	-	44,950	-	-	44,950
Saugus,	.	.	.	.	.	.	3,960	77,651	-	-	81,836
Savoy,	.	.	.	.	.	.	-	4,520	-	-	4,520
Scituate,	.	.	.	.	.	.	1,100	46,600	-	-	63,000
Seekonk,	.	.	.	.	.	.	-	8,100	-	-	13,300
Sharon,	.	.	.	.	.	.	162,200	45,050	-	-	208,250
Sheffield,	.	.	.	.	.	.	500	20,500	-	-	34,026
Shelburne,	.	.	.	.	.	.	-	30,150	-	-	134,218
Sherborn,	.	.	.	.	.	.	9,531	16,800	-	-	60,308
Shirley,	.	.	.	.	.	.	-	44,050	-	-	44,050
Shrewsbury,	.	.	.	.	.	.	-	21,650	-	-	21,650
Shutesbury,	.	.	.	.	.	.	-	2,900	-	-	2,900
Somerset,	.	.	.	.	.	.	-	19,300	-	-	29,300
SOMERVILLE,	.	.	.	.	.	.	514,500	1,516,600	-	-	3,142,600
South Hadley,	.	.	.	.	.	.	-	88,500	-	-	2,974,325

¹ From 1917 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Southampton,	\$4,000	-	-	-	\$8,000	-	-	\$12,000
Southborough,	419,207	-	-	-	60,500	-	-	479,707
Southbridge,	157,245	\$19,200	-	-	387,155	-	\$8,000	571,600
Southwick,	-	-	-	-	8,200	-	-	8,200
Spencer,	12,400	-	-	-	175,500	-	-	187,900
SPRINGFIELD,	2,360,636	4,160,203	-	-	3,052,770	-	262,370	9,835,979
Sterling,	-	-	-	-	16,165	-	-	16,165
Stockbridge,	38,464	19,020	-	-	117,900	-	-	175,384
Stoneham,	-	-	-	-	162,911	-	-	162,911
Stoughton,	7,900	-	-	-	59,000	-	-	66,900
Stow,	-	-	-	-	19,450	-	-	19,450
Sturbridge,	-	-	-	-	27,200	\$19,000	1,000	47,200
Sudbury,	-	-	-	-	9,800	-	-	9,800
Sunderland,	-	-	-	-	14,350	-	-	14,350
Sutton,	-	-	-	\$5,965	48,050	-	-	54,015
Swampscott,	-	5,100	-	-	81,800	-	-	86,900
Swausee,	-	22,000	-	-	37,700	-	-	59,700
TAUNTON,	452,392	78,905	-	-	810,500	-	-	1,341,797

Templeton,	-	352,254	-	-	55,000	-	-	407,254
Tewksbury,	-	-	-	-	62,050	-	-	62,050
Tisbury,	8,830	-	-	-	70,200	-	-	79,030
Tolland,	-	-	-	-	1,050	-	-	1,050
Topsfield,	1,400	-	-	-	12,000	9,500	-	22,900
Townsend,	-	1,000	-	-	19,550	-	-	20,550
Truro,	-	-	-	-	12,700	-	-	12,700
Tyngsborough,	13,200	-	-	-	8,500	-	-	21,700
Tyringham,	-	-	-	-	6,000	-	-	6,000
Upton,	-	-	-	-	35,700	-	-	35,700
Uxbridge,	2,500	-	-	-	133,000	5,000	-	140,500
Wakefield,	39,500	8,050	-	-	356,025	25,000	15,500	444,675
Wales,	-	-	-	-	11,900	-	-	11,900
Walpole,	-	-	-	-	121,000	-	-	121,000
WALTHAM,	299,207	1,503,059	-	-	604,500	-	69,000	2,475,766
Ware,	52,775	10,174	-	-	204,050	-	7,100	274,699
Wareham,	11,511	-	-	-	75,030	-	1,000	88,141
Warren,	66,523	-	-	-	63,700	-	-	130,223
Warwick,	-	-	-	500	3,850	-	-	4,350
Washington,	-	-	-	-	6,525	-	-	6,525
Watertown,	24,100	1,246,200	-	-	387,000	-	612,800	2,270,100
Wayland,	-	-	-	-	45,000	-	-	45,000

Returns of Property exempted from Taxation, etc. — Concluded.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemetery Corporations.	Totals.
Wobster,	\$104,700	-	-	-	\$242,890	-	-	\$347,590
Wellesley,	7,270,013	\$333,749	-	-	205,925	-	\$19,506	7,829,193
Wellfleet,	-	-	-	-	25,200	-	-	25,200
Wendell,	-	-	-	-	1,200	-	-	1,200
Wenham,	-	-	-	-	13,100	-	-	13,100
West Boylston,	-	-	-	-	49,975	\$44,000	1,500	95,475
West Bridgewater,	235,577	-	-	-	11,500	-	-	247,077
West Brookfield, i.	-	-	-	-	30,200	-	-	30,200
West Newbury,	-	-	-	-	44,080	-	-	44,080
West Springfield,	-	62,000	-	-	155,800	-	-	217,800
West Stockbridge,	-	-	-	-	16,250	-	-	16,250
West Tisbury,	2,620	-	-	-	4,735	2,025	-	10,280
Westborough,	-	41,500	-	-	120,600	-	-	162,100
Westfield,	211,934	289,199	\$16,401	-	302,950	-	22,500	842,984
Westford,	65,399	-	-	-	28,650	-	-	94,049
Westhampton,	-	-	-	-	6,050	-	-	6,050
Westminster,	-	-	-	-	8,700	250	-	8,950
Wiston,	-	-	-	-	88,100	-	-	88,100

Westport,	1,675	-	-	-	29,935	1,500	5,525	38,635
Westwood,	-	-	-	-	24,600	-	2,600	27,200
Weymouth,	40,000	48,400	-	-	372,700	10,000	16,325	487,425
Whately,	-	-	-	-	6,250	-	-	6,250
Whitman,	-	27,279	-	-	96,200	-	17,100	140,579
Wilbraham,	263,141	-	-	-	40,650	-	-	303,791
Williamsburg,	14,500	1,500	-	-	53,900	-	-	69,900
Williamstown,	1,925,661	-	-	-	118,850	-	-	2,044,511
Wilmington,	-	-	-	-	25,300	-	-	25,300
Winchendon,	190,000	7,490	-	-	154,550	-	-	352,040
Winchester,	72,600	81,575	-	-	171,000	-	7,000	332,175
Windsor,	-	-	-	-	2,550	-	-	2,550
Winthrop,	3,350	3,000	-	-	156,600	-	-	162,950
Woburn,	122,331	216,036	-	-	360,120	-	-	698,487
Worcester,	4,287,400	1,972,200	26,400	\$263,800	3,833,650	166,300	4,900	10,554,650
Worthington,	8,714	-	-	-	9,525	-	-	18,239
Wrentham,	-	-	-	-	27,800	-	-	27,800
Yarmouth,	31,900	7,163	-	-	55,275	-	2,450	96,788
	\$126,758,370	\$59,388,806	\$249,650	\$14,627,026	\$84,439,692	\$1,464,894	\$3,223,780	\$290,152,218

¹ From 1917 return.

American Board of Commissioners for Foreign Missions.	60,000	211,700	397,364	118,705	577,325	4,395,715	125,000	12,500	34,005	271,700	5,660,614	1,282,923	1,278,419
American Congregational Association.	247,500	370,500	-	-	2 4,400	2 4,400	-	52,500	7,536	618,000	68,836	64,979	57,442
American Humane Education Society.	-	-	16,750	-	103,608	57,283	-	-	2,809	-	180,450	21,269	34,892
American International College.	102,000	-	-	2 1,500	19,988	6,251	5,096	2,000	10,582	102,000	45,417	58,494	58,059
American Ramabai Association. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
American School of Classical Studies at Athens.	45,000	-	-	-	48,000	84,300	-	4,000	4,406	45,000	140,706	11,119	11,119
American Unitarian Association. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Ames Foundation, Incorporated. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Amesbury and Salisbury Agricultural and Horticultural Society.	7,896	-	-	-	-	-	-	568	-	7,896	568	2,467	2,460
Amesbury and Salisbury Home for Aged Women.	10,000	-	-	600	-	2 10,000	2 33,422	-	2 437	10,000	44,459	2,458	2,257
Amherst College, Trustees of.	1,323,231	90,800	77,604	136,355	435,710	2,850,660	18,157	188,000	20,564	1,414,031	3,727,050	250,304	280,228
Anchor Club Association.	650	-	-	-	-	-	-	-	-	650	-	22	23
Andover Theological Seminary, Trustees of.	293,616	16,985	51,830	1,200	67,617	661,079	-	8,618	-	310,601	790,364	45,927	44,769
Animal Rescue League of Boston.	24,200	8,700	-	-	103,317	42,261	300	1,000	7,362	32,900	154,240	23,056	31,316
Animal Rescue League of New Bedford.	2,050	-	-	-	-	-	490	1,200	337	2,050	2,027	2,084	2,078
Animal Rescue League of Worcester.	1 800	-	-	-	-	-	264	-	409	1,800	673	2,129	2,756
Anna Jacques Hospital.	175,000	-	6,200	300	5,253	147,142	278,849	13,047	3,073	175,000	453,864	45,699	48,926
Associated Charities of Boston. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Associated Charities of Pittsfield.	-	7,500	-	-	-	6,670	7,886	-	145	7,500	14,701	5,882	6,154
Association for Independent Co-operative Living.	35,500	35,000	-	-	-	-	-	-	-	70,500	-	3,638	3,638
Association for the Relief of Aged and Destitute Women in Salem.	88,000	7,300	-	2 2,430	2 95,700	2 198,100	1,710	-	6,928	95,300	304,868	16,045	18,090

2 Par value.

1 No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Association for the Relief of Aged Women of New Bedford.	-	-	-	\$16,863	\$47,801	\$179,585	\$1,273	-	\$3,340	-	\$248,862	\$16,946	\$15,260
Association for the Work of Mercy in the Diocese of Massachusetts.	\$17,250	-	-	-	2,656	10,743	76	\$1,000	1,120	\$17,250	15,595	7,595	7,860
Association of Sisters of Our Lady of Mercy.	73,286	-	-	-	-	1,000	20,837	28,548	1,040	73,286	51,425	34,118	34,081
Association of the Evangelical Lutheran Church for Works of Mercy.	25,000	-	-	-	13,000	-	1,890	4,739	371	25,000	20,000	13,792	14,315
Assumption College in Worcester.	181,616	-	-	-	-	-	7,000	9,000	2,500	181,616	18,500	35,870	33,370
Avon Home.	25,000	-	\$13,200	-	17,300	181,250	6,156	-	2,891	25,000	220,797	21,147	21,322
Ayer Home, Trustees of.	25,200	-	13,000	-	-	255,850	6,531	9,500	1,226	25,200	286,107	15,702	17,313
Bancroft School.	23,900	-	-	-	-	-	2,000	500	7,661	25,900	10,161	24,086	21,210
Baptist Home and Lamson Home.	27,000	\$5,500	39,900	-	1,900	154,437	330	2,000	2,400	32,500	108,967	12,000	11,600
Barnard Memorial.	69,600	-	-	-	38,300	64,000	12,176	7,000	862	69,600	122,338	11,082	14,081
Barre Library Association.	19,000	-	-	2,340	3,920	9,600	31,797	8,648	195	19,000	56,500	2,100	1,595
Battles Home.	6,000	100	-	-	420	5,737	11,264	-	-	6,100	17,421	1,269	1,216
Becket Athenaeum.	650	-	-	-	-	-	709	1,614	80	650	2,403	145	-
Beechwood Improvement Association. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Beneficent Society of the New England Conservatory of Music. ³	-	-	-	-	-	-	-	-	-	-	-	-	-
Benovolent Fraternity of Unitarian Churches.	164,000	19,200	49,305	-	138,020	1,254,300	9,229	2,000	5,120	183,200	357,974	21,814	28,818

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Boston Fatherless and Widows Society.	-	-	\$81,050	-	\$29,125	\$65,000	-	-	\$4,241	-	\$179,416	\$14,907	\$10,938
Boston Floating Hospital, . . .	-	-	6,500	-	9,027	175,614	-	\$10,000	14,430	-	215,571	55,064	53,985
Boston Home for Incurables, . .	\$94,544	-	6,000	\$1,200	83,520	426,454	-	-	16,875	\$94,544	534,049	34,145	25,370
Boston Industrial Home, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Ladies' Bethel Society, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Lakeshore Home, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Latin School Association, .	-	-	-	-	8,586	28,368	\$1,798	15,000	787	-	54,539	1,339	846
Boston Lying-in Hospital, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Marine Society, . . .	-	-	-	27,000	71,965	162,160	25,500	1,000	3,874	-	291,499	18,283	18,255
Boston Medical Library, . . .	196,000	\$27,000	-	-	17,447	223,631	2,086	100,000	11,186	223,000	354,350	25,083	21,964
Boston Missionary and Church Extension Society of the M. E. Church.	40,000	57,000	-	-	750	4,500	4,081	500	3,678	97,000	13,509	19,933	16,598
Boston North End Mission, . . .	16,000	8,500	2,500	-	16,276	21,875	659	-	884	24,500	42,194	-	-
Boston Pilots' Relief Society, . .	-	1,200	-	-	32,500	143,969	17,657	-	2 42,171	1,200	236,297	12,362	11,007
Boston Police Relief Association, .	-	-	188,330	-	-	-	-	-	14,740	-	203,070	51,423	42,517
Boston Port and Seamen's Aid Society, Managers of the.	50,000	18,500	-	7,575	34,116	289,022	274	-	5,460	68,500	336,447	30,671	28,227
Boston Provident Association, . .	-	-	9,700	-	149,553	280,265	-	-	12,082	-	451,600	38,276	42,985

Boston School of Physical Education, .	78,000	-	-	-	-	-	-	2,000	78,000	2,000	26,817	26,745
Boston Seaman's Friend Society, .	25,000 [*]	54,700	-	-	6,166	10,422	10,889	2,000	1,548	70,700	31,025	20,866
Boston Society for the Care of Girls, .	-	-	-	6,600	85,584	285,374	43,274	500	4,673	-	500,218	30,445
Boston Society of Decorative Art, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-
Boston Society of Natural History, .	-	-	-	15,000	13,870	97,549	165,360	500,000	1,608	-	793,387	22,039
Boston Society of Redemptorist Fathers, .	343,058	-	-	-	-	-	-	6,000	-	343,058	6,000	63,353
Boston University, Trustees of, .	1,404,435	1,002,092	-	16,800	-	168,250	585,457	91,682	57,930	2,406,527	929,361	416,067
Boston Wesleyan Association, .	73,000	292,000	-	-	-	-	92,581	240	3,226	365,000	96,047	40,514
Boston Young Men's Christian Association, ¹	1,264,900	-	-	9,200	-	-	210,462	22,000	27,950	1,264,600	272,600	432,364
Boston Young Men's Christian Union, .	756,000	50,000	-	7,000	-	212,449	455,550	20,000	8,793	806,000	703,792	86,582
Boston Young Women's Christian Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Bostonian Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Boylan Memorial Hospital of Pittsfield, Mass., Inc.	55,000	-	-	-	-	-	-	5,000	-	55,000	5,000	27,947
Boys' Club of Lynn,	7,500	-	-	-	18,798	-	-	300	231	7,500	19,329	3,869
Boys' Club of Pittsfield,	70,000	-	-	-	273,858	212,000	-	2 3,000	2 192	70,000	88,050	12,141
Boys' Welfare League, Inc.,	1,200	-	-	-	-	-	-	-	2	1,200	2	1,262
Brackett Charitable Trust, Inc., ¹ .	-	-	-	-	-	-	-	-	-	-	-	-
Bradford Academy, Trustees of, .	320,100	-	100	-	84	38,228	2,968	83,000	31,630	320,100	156,010	102,998
Braintree Young Men's Christian Association, .	1,900	-	-	-	-	-	-	300	-	1,900	300	1,865
Brewster Ladies Library Association, .	1,050	-	-	-	-	-	4,123	500	5	1,050	4,628	-
Brimmer School,	125,000	-	-	-	-	-	-	2 1,000	2 14,160	125,000	15,160	46,701

² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
British Charitable Society, . . .	-	-	\$3,190	-	-	\$15,410	\$1,273	-	\$924	-	\$20,797	\$1,802	\$1,707
Brockton Day Nursery, . . .	\$400	-	-	-	-	-	-	\$500	419	\$400	919	2,573	2,153
Brockton Hospital Company, . . .	177,265	-	731	-	\$4,997	157,289	17,063	22,000	44,139	177,265	246,219	52,560	52,530
Brockton Humane Society, . . .	1,300	-	-	-	-	-	55	-	220	1,300	275	1,527	1,275
Brockton Young Men's Christian Association.	210,000	\$148,950	-	-	6,783	-	227	20,000	668	358,950	27,678	34,129	33,461
Brockton Young Women's Christian Association.	67,000	11,150	-	-	-	-	1,1790	18,100	1,038	78,150	10,928	21,697	18,869
Bronfield School, Trustees of, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Brooke House Corporation, . . .	64,000	-	-	-	-	21,500	-	4,000	1,704	64,000	27,204	20,940	21,587
Brookline Day Nursery, . . .	8,000	-	-	-	-	12,000	1,305	12,000	1,674	8,000	4,979	4,049	7,033
Brookline Friendly Society, . . .	41,600	-	-	-	1,600	15,600	611	1,500	8,329	41,600	27,640	22,899	14,631
Browne and Nichols School, Inc., . . .	69,000	13,300	-	-	-	100	2,700	5,000	6,400	82,300	14,200	45,000	45,000
Buckingham School, . . .	15,000	-	-	-	-	4,500	1,841	800	7,040	15,000	14,181	20,402	20,281
Bunker Hill Boys' Club Association of Charlestown.	107,000	-	-	-	1,100	-	-	10,000	1,157	107,000	10,257	10,196	9,268
Bunker Hill Monument Association, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Cambridge and Somerville Hebrew Ladies Educational Institute, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Cambridge Homes for Aged People, . . .	109,066	29,150	55,825	-	18,549	93,569	1,146	2,500	4,101	138,216	175,690	14,424	20,038

	371,027	105,250	73,608	136,798	3,371	13,546	1,060	371,027	333,633	166,535	187,602
Cambridge Hospital,		—	—	—	—	—	—	—	—	—	—
Cambridge School for Girls, Inc., .	34,050	—	—	—	—	1,200	1,577	34,050	2,777	23,697	27,075
Cambridge Social Union,	29,500	32,800	—	—	—	1,000	186	62,300	1,186	9,994	9,808
Cambridge Visiting Nursing Association.	12,700	4,000	—	9,398	1,843	450	457	12,700	16,148	13,674	12,979
Cambridge Young Men's Christian Association.	250,000	15,000	—	13,500	941	15,000	2,307	265,000	31,748	51,526	51,512
Cambridge Young Women's Christian Association.	89,700	2,350	—	43,558	57	2,000	4,042	92,050	58,921	36,268	35,983
Cape Ann Scientific and Literary Association.	—	4,200	—	—	100	684	1,374	—	6,358	1,431	1,101
Carlton Home, Trustees of, ² . . .	—	—	—	—	—	—	—	—	—	—	—
Carmelite Convent of Boston, . .	4,200	—	—	—	—	1,500	—	60,600	500	1,100	1,000
Carney Hospital,	255,200	1,000	—	—	11,500	—	687	259,200	12,187	113,925	115,063
Cathedral Church of St. Paul in the Diocese of Massachusetts, ² .	—	—	—	—	—	—	—	—	—	—	—
Catholic Alumni Sodality of Boston, ² .	—	—	—	—	—	—	—	—	—	—	—
Catholic Literary Union, ²	—	—	—	—	—	—	—	—	—	—	—
Catholic Union of Boston,	32,000	—	—	—	248	3,200	1,498	32,000	4,946	6,202	6,615
Catholic Women's Club of Worcester, .	12,600	—	—	—	—	1,000	—	12,600	1,000	963	918
Catholic Young Men's Lyceum, ² . .	—	—	—	—	—	—	—	—	—	—	—
Cemetery of Mt. Auburn, Proprietors of the.	60,300	8,000	—	2,333,069	119,385	3 —	31,846	68,300	2,835,720	262,296	234,743
Channing Home,	35,000	4,500	—	36,632	—	1,000	1,966	35,000	125,548	14,735	12,896
Charitable Association of the Boston Fire Department.	—	—	—	1 61,850	1 9,507	—	—	—	125,357	5,624	5,534
Charity of Edward Hopkins, Trustees of the.	—	—	—	20,373	—	—	3,419	18,307	52,805	3,665	3,665
Charles B. Haven Home for Aged Men in Peabody, ²	18,807	—	\$1,600	27,413	—	—	—	—	—	—	—

³ Nominal.² No return.¹ Par value.

Abstract of Returns of Property, etc. — Continued.

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Charles D. Sias Research Laboratory and Appendix Hospital.	\$178,704							\$5,245	\$7,799	\$178,704	\$13,044	\$76,339	\$80,314
Charlebank Homes, ¹													
Cheverus Centennial School,	260,000							5,000		260,000	5,000	8,304	8,304
Children's Aid Society, ¹													
Children's Home, Lowell,	9,400						2 \$1,625	2 500	2 15	9,400	2,140	5,790	5,775
Children's Home Association (Northampton),	15,000						2,000			15,000	2,000	6,063	6,022
Children's Hospital,	843,562			\$960	\$65,596	\$694,717		17,620	33,561	843,562	812,454	140,314	166,979
Children's Island Sanitarium,	3				22,770	40,297		700	1,475		65,242	8,556	9,434
Children's Mission to Children, ¹													
Christian Federation of Ayer,	36,621							2 1,369	2 1,105	36,621	2,474	37,851	36,193
Christian Science Benevolent Association,	80,000					156,168		8	290,900	80,000	447,076	258,187	23,259
Church Home Society for the Care of Children of the Protestant Episcopal Church, ¹													
Church of God and Saints of Christ, ¹													
City Library Association of Springfield,	664,200	\$6,000			7,105	124,250	40,305	290,000	2,813	670,200	464,533	94,709	94,654
City Missionary Society,					15,908	127,247	1,529	250	1,503		146,497	65,000	67,295

Derby Academy,	5,000	-	-	26,775	17,360	1,030	500	1,175	5,000	46,840	8,533	7,905
Dewing Memorial,	15,850	-	-	-	-	-	2 1,500	93	15,850	1,593	5,761	5,761
Dispensary for Women, Inc.,	-	-	-	-	-	-	75	-	-	75	2,055	2,277
Donations for Education in Turkey, Trustees of,	45,000	-	-	4,847	63,124	1,011	-	1,873	45,000	70,855	3,440	5,680
Door of Hope Society,	7,000	-	-	-	1,000	2,090	500	458	7,000	4,048	3,868	3,409
Douglas Gift to the Brooklyn Day Nursery, Trustees of the,	10,000	-	3,200	-	4,260	772	-	1,718	10,000	9,950	485	525
Dover Historical and Natural History Society of Dover and Vicinity,	6,500	5,735	-	-	193	3,063	1,250	377	12,235	4,883	639	583
Dudley Street Baptist Church, Deacons of the, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Dukes County Academy, Trustees of, ¹	-	-	-	-	-	-	-	-	-	-	-	-
E. K. Wilcox Post 16, Department of Massachusetts G. A. R., Springfield,	74,500	-	-	-	-	-	2 1,750	-	74,500	1,750	6,473	8,987
East Boston Catholic Literary Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
East Boston Hebrew Free School, Inc.,	3,800	-	-	-	-	-	383	117	3,800	500	2,274	2,174
East Freetown Grange No. 307, "Inc., "	3,200	-	-	-	-	-	312	12	3,200	324	406	699
Ecole St. François d'Assise,	35,500	-	-	-	-	-	400	-	35,500	400	5,065	5,065
Eighth Regiment of Infantry Massachusetts Volunteer Militia, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Eliot School, Trustees of, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Eliza J. Hahn Home for Aged Couples,	11,620	22,100	14,875	16,311	11,391	950	-	438	33,720	46,365	4,436	4,063
Elizabeth Peabody House Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Ellen M. Gifford Sheltering Home Corporation,	24,100	-	-	-	125,148	3,840	125	978	24,100	130,091	8,554	9,012
Ellis Memorial and Eldredge House, Inc.,	14,500	-	-	-	-	-	500	86	14,500	586	18,240	18,154
Episcopal Church Association,	32,000	-	-	-	-	-	2,000	1,936	32,000	3,936	2,756	3,626

² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

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Episcopal City Mission, . . .	\$235,814	\$200	-	-	\$10,995	\$106,420	\$3,387	\$31,050	\$8,567	\$236,014	\$160,419	\$79,053	\$76,858
Episcopal Theological School, Trustees of the.	256,621	60,000	\$9,250	-	85,290	605,200	1,762	10,000	6,156	316,621	717,658	47,786	49,811
Essex Institute, . . .	138,378	18,200	-	1 \$5,500	1 88,300	1 87,000	1 10,181	2 18,500	1 1,726	156,878	211,207	14,871	17,357
Evangelistic Association of New England.	-	1,200	-	-	-	1 2,500	5,227	508	295	1,200	8,522	13,597	13,129
Fairview Hospital, ³ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Faith and Hope Association, . .	800	-	-	-	-	-	-	200	-	800	200	4,245	4,197
Faith Home, . . .	7,000	-	-	-	-	-	1 1,650	800	-	7,000	2,450	1,538	1,529
Farm and Trades School, . . .	43,075	28,917	-	10,681	63,029	330,511	48,419	4,500	11,286	71,992	468,426	42,231	48,442
Farrington Memorial, Incorporated, .	88,974	-	15,000	-	106,512	60,671	-	9,056	5,541	88,974	196,780	12,333	18,118
Father Mathew Catholic Temperance Benefit Society in the City of Lawrence.	10,000	-	-	-	-	-	500	500	-	10,000	1,000	750	125
Father Mathew Mutual Benevolent Total Abstinence Society, Worcester.	20,000	300	-	-	-	-	1,000	1,000	1,238	20,300	3,238	4,129	3,871
Father Mathew Temperance Association, Lynn.	30,000	-	-	-	-	-	-	-	-	30,000	-	1,266	1,036
Father Mathew Total Abstinence and Benevolent Society, Westfield.	15,700	-	-	-	-	-	-	600	101	15,700	701	2,500	2,500
Father Mathew Total Abstinence and Benevolent Society of Florence.	6,000	-	-	-	-	-	-	850	8	6,000	858	434	425
Father Mathew Total Abstinence and Benevolent Society of Northampton.	-	10,000	1 2,200	-	-	-	1 75	1 660	-	10,000	2,935	660	660

Father Mathew Total Abstinence Society of Dalton, Mass.	60,000	-	-	-	-	-	-	-	1,200	-	-	1,466	60,000	7,566	14,143	-	13,677
Father Mathew Total Abstinence Society of Pittsfield.	31,600	-	-	-	-	-	-	-	-	-	-	-	17,200	2,893	3,877	-	3,960
Father Mathew Total Abstinence Society of Salem, Mass.	15,850	-	-	-	-	-	-	-	-	-	-	-	12,000	2,893	3,877	-	3,960
Faulkner Hospital Corporation, .	199,347	33,000	-	-	-	175,432	75,269	-	-	-	-	11,210	281,322	299,911	46,792	-	41,489
Fellowes Athenæum, Trustees of, ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fellowship House, Inc., . . .	60,000	9,000	-	-	-	-	-	-	-	-	-	800	69,000	3,300	7,121	-	19,958
Finnish Apostolic Lutheran Parish, ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finnish Labor Society Saima, of Fitchburg, ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finnish Temperance Society, Sovittaja, .	1,100	6,300	-	-	-	-	-	-	-	-	-	150	7,400	650	1,138	-	988
Finnish Workingmen's Association, "Into" of Norwood, ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finnish Workingmen's Association, Murtaja of Rockport.	2,500	-	-	-	444	-	-	-	200	-	-	28	2,500	1,352	633	-	633
Finnish Workingmen's Association of Boston, ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finnish Workingmen's Association of Gardner.	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finnish Workingmen's Association of "Veli" of Quincy.	7,500	-	-	-	-	10	-	-	-	-	-	-	-	-	-	-	-
Finnish Workingmen's Association of Worcester, ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fitchburg Helping Hand Association, .	68,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fitchburg Historical Society, . . .	22,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fitchburg Home for Old Ladies, . .	30,000	2,100	-	-	-	-	-	-	-	-	-	1,714	68,800	2,314	14,843	-	14,128
Fitchburg Union Aid Home for Children.	11,150	-	-	-	-	-	-	-	-	-	-	420	22,950	11,245	586	-	495
Fletcher Webster Post No. 13, G. A. R., .	17,000	-	-	-	-	13,800	32,000	-	-	-	-	4,791	32,100	80,964	4,900	-	4,099
Florence Crittenton Rescue League, .	5,100	-	-	-	-	-	-	-	-	-	-	167	11,150	5,967	1,745	-	2,090
												64	17,000	364	660	-	575
												-	5,100	-	3,443	-	3,393

³ No return.² Insured for.¹ Par value.

Abstract of Returns of Property, etc. — Continued.

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Forbes Library, Trustees of the, .	\$133,993	\$1,100	\$5,000	-	-	\$327,000	\$3,291	\$245,796	-	\$135,093	\$581,087	\$53,471	\$55,424
Forsyth Dental Infirmary for Children,	850,000	-	-	\$3,150	\$65,722	1,655,572	-	83,000	\$11,265	850,000	1,818,709	93,272	95,810
Framingham Civic League, Inc., .	75,000	-	-	-	-	-	-	-	-	75,000	-	4,000	4,000
Framingham Hospital,	60,000	-	-	-	9,068	38,175	1,870	8,000	6,622	60,000	63,735	43,663	43,660
Frances E. Willard Settlement, . .	120,833	2,000	-	1,681	1,681	26,244	152	9,000	4,142	122,833	41,219	45,802	45,592
Franciscan Monastery of St. Clare, .	58,100	8,800	-	-	-	-	-	1,000	-	66,900	1,000	-	-
Franklin Cemetery Association, . .	2,500	-	-	-	-	-	25,805	-	2,892	2,500	28,697	1,494	1,005
Franklin County Agricultural Society,	27,694	-	-	1,000	-	-	-	-	1,217	27,694	1,217	14,080	9,710
Franklin County Public Hospital, .	83,000	-	12,765	2,200	1,608	12,353	8,753	-	2,120	83,000	39,799	35,198	37,469
Franklin Library Association, . .	-	-	-	-	1,700	1,500	-	8,000	-	-	11,200	1,109	980
Franklin Square House, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Franklin Typographical Society, .	7,500	15,000	2,000	-	-	4,906	19,448	2,500	287	22,500	29,141	14,977	14,690
Frederick E. Weber Charities Corporation,	-	-	16,792	-	73,302	263,665	-	-	42,553	-	396,312	21,356	12,554
Free Hospital for Women,	150,000	-	-	-	62,286	499,337	-	20,127	1,268	150,000	583,018	98,998	101,295
Friday Club of Yarmouth,	1,000	-	-	-	-	1,920	4,000	-	243	1,000	6,163	1,510	1,267
Friends' Academy, New Bedford, .	23,450	-	-	-	-	7,600	1,894	-	497	23,450	9,991	654	1,116

Gardner Home for Elderly People, . . .	10,000	500	14,580	2,235	20,270	11,740	11,700	-	144	10,500	69,669	4,082	2,937
Gate of Heaven School Association, . .	31,400	-	-	-	-	-	-	1,100	-	31,400	1,000	4,889	4,889
Gen. Lander Building Association, . .	25,700	19,800	-	-	-	-	-	-	-	45,500	-	984	984
George H. Ward Post 10, G. A. R., . .	20,000	-	-	-	-	-	-	1,100	-	20,000	1,000	-	-
German Aid Society of Boston, . . .	-	-	14,900	-	-	12,908	6,720	-	332	-	34,860	2,385	1,991
German General School Association, . .	4,800	-	-	-	-	1,100	1,683	1,580	1,433	4,800	2,796	1,891	1,458
German Ruth Society of Lawrence, Mass.	10,000	-	1,000	-	-	-	12,810	1,100	1,116	10,000	4,926	2,382	1,828
Gilbert Home for Aged and Indigent Persons.	9,000	-	-	-	500	76,685	5,991	-	7,073	9,000	90,249	4,353	3,633
Girls' Club Association of Malden, Inc. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Gloucester Fishermen's Institute, . .	12,000	8,000	-	-	-	35,500	-	600	2,331	20,000	38,491	7,807	7,707
Gloucester Lyceum and Sawyer Free Library.	25,000	-	-	-	936	34,047	866	20,800	3,673	25,000	60,322	5,515	5,415
Golden Cross Society, . . .	4,500	-	-	-	-	-	-	350	-	4,500	350	220	500
Good Citizenship Association, . . .	1,500	-	-	-	-	-	542	600	957	1,500	2,099	1,271	1,238
Good Shepherd Association of Springfield.	96,000	-	-	-	-	50	-	3,000	50	96,000	3,100	27,225	27,174
Good Will House Association, . . .	-	-	-	-	-	-	-	700	57	-	757	972	914
Good Will, Inc., . . .	7,600	-	-	-	-	-	-	2,500	-	7,600	2,500	5,008	5,005
Gov. John A. Andrew Home Association.	9,000	-	-	-	-	-	-	-	-	9,000	-	5,374	5,201
Grammar School in the easterly part of the town of Roxbury, Trustees of. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Lodge of Masons; Master, Warden and Members of.	201,968	-	-	-	-	-	-	5,000	-	201,968	5,000	-	-
Greek Orthodox Community of Lowell, Mass.	60,200	-	-	-	-	-	-	1,300	4,000	60,200	5,300	5,000	5,000
Greek Orthodox Community of the Holy Apostles in Haverhill.	11,500	-	-	-	-	-	-	315	-	11,500	315	345	1,760

¹ Par value.² No return.

Abstract of Returns of Property, etc. — Continued.

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Greendale Village Improvement Society.	\$6,100	—	—	—	—	—	\$2,604	\$400	\$178	\$6,100	\$3,182	\$947	\$709
Greenfield Library Association, . .	10,000	—	—	—	—	—	1 2,300	1 7,000	—	10,000	23,300	2,802	1,380
Grey Nun's Home, ²	—	—	—	—	—	—	—	—	—	—	—	—	—
Guild of Boston Artists,	10,000	\$15,000	—	—	—	—	2,099	50	3,960	25,000	6,109	11,079	8,637
Guild of St. Agnes of Worcester, .	36,000	—	—	—	—	—	535	500	1,358	8,000	2,493	3,686	3,406
Guild of St. Elizabeth,	8,000	—	—	—	—	100	4,838	19,636	6,830	152,585	106,183	60,818	64,047
Hale Hospital,	152,585	—	\$9,000	\$3,000	\$7,879	55,000	—	—	—	—	—	—	—
Hale House Association, ²	—	—	1 25,700	—	—	1 25,291	12,875	1 200	1 1,231	—	65,297	6,441	4,653
Hampden County Children's Aid Association.	—	—	—	—	—	—	—	15,000	—	27,500	15,000	33,811	39,289
Hampden Hospital,	27,500	—	—	—	—	—	—	1 600	—	47,450	600	33,534	33,534
Hampshire, Franklin and Hampden Agricultural Society,	47,450	—	—	—	—	—	—	1 834	5	3,996	2,313	298	180
Hanson Library Association, . . .	3,996	—	—	—	—	—	474	—	—	—	—	—	—
Harmony Grove Cemetery, Proprietors of.	153,800	46,100	1 11,200	—	1 43,907	1 103,131	1 8,775	1 100	1 7,036	199,900	176,149	27,513	29,215
Harvard College, President and Fellows of.	9,677,794	7,772,333	786,177	—	4,996,865	15,899,515	—	1,800,000	258,757	17,450,127	23,741,314	3,283,820	3,269,058
Harvard Lampoon Society, . . .	18,000	12,000	—	—	—	—	—	1 2,000	260	30,000	2,260	12,500	13,350
Harvard Musical Association, . .	18,000	2,000	—	—	34,311	30,760	529	24,000	270	20,000	89,870	7,293	6,041

Havehill Boys' Club Association,	51,629	-	-	100	2,945	5,101	-	-	51,629	8,146	1,573	1,635
Havehill Children's Aid Society,	-	-	-	5,600	41,000	27,458	-	-	2,396	76,454	12,475	10,173
Havehill Female Benevolent Society,	-	-	50,000	874	13,019	44,659	-	-	870	109,422	9,574	8,894
Havehill Hebrew Free School, Beth Yavne,	2,500	-	-	-	-	-	-	200	-	200	2,000	3,000
Havehill Historical Society,	8,825	-	1,000	-	4,000	1,105	-	800	7	6,912	514	516
Havehill Young Men's Christian Association,	49,500	-	-	1 1,800	1 2,090	1 2,600	1 5,000	1 5,000	1 140	12,430	11,657	11,443
Havehill Young Women's Christian Association,	10,300	6,775	-	1,992	-	3,898	3,500	3,500	761	13,144	14,729	15,543
Hawes Fund in Boston, Trustees of,	47,400	186,100	51,150	-	64,160	10,404	400	400	2,059	123,173	20,701	21,430
Hebrew Educational Alliance of Roxbury, Inc.	10,000	-	-	-	-	-	-	-	-	-	3,775	3,789
Hebrew Educational League, Inc.,	2,900	-	-	-	-	-	-	-	-	-	2,587	2,562
Hebrew Free School Association of Springfield,	6,250	-	-	-	-	-	200	200	55	255	5,718	6,365
Hebrew Ladies Moshav Zekainim Association,	42,700	-	-	-	-	-	1 5,000	1 5,000	-	5,000	45,989	46,014
Hebrew Literary Association of Cambridge and Somerville,	15,000	-	-	-	100	-	700	700	20	820	3,000	2,700
Hebrew School (Talmud Torah), ²	-	-	-	-	-	-	-	-	-	-	-	-
Helping Hand Society, Nantucket, ²	-	-	-	-	-	-	-	-	-	-	-	-
Helping Hand Temporary Home for Destitute Jewish Children, ²	-	-	-	-	-	-	-	-	-	-	-	-
Henry Heywood Memorial Hospital,	120,000	-	-	-	307,455	-	20,000	20,000	3,559	391,045	66,197	58,799
Henry O. Peabody School for Girls,	-	-	100,565	17,199	193,779	-	100	100	14,140	325,783	-	-
Hill Institute,	4,700	3,380	27,741	45,050	210,600	1,600	800	800	3	287,794	17,544	16,361
Hillcrest Surgical Hospital,	-	-	-	-	7,619	-	1,856	1,856	8,809	18,284	22,677	20,854
Hilldale Cemetery, Trustees,	6,000	-	-	500	-	1,000	400	400	248	2,148	1,265	1,254

¹ Par value.² No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Hillside School, ¹	-	-	-	-	-	-	\$16,850	-	-	-	-	-
Hingham Public Library, .	\$14,000	-	-	\$21,614	\$4,980	\$3,374	-	\$67	\$14,000	\$45,885	\$1,804	\$1,738
Historical Society of Greenfield, .	8,525	-	-	-	-	847	-	7	8,525	854	165	137
Historical Society of Old Newbury, .	10,000	-	-	1,000	-	9,026	5,000	48	10,000	15,074	287	273
Hitchcock Free Academy, .	13,100	-	-	244,617	22,000	2626	25,000	2668	13,100	92,911	5,171	4,008
Holy Family Catholic Association of Springfield, .	110,000	-	-	-	2600	-	23,000	129	115,700	3,629	22,197	22,167
Holy Family Institute, .	10,200	-	-	-	-	700	2,000	300	11,400	3,000	1,500	1,500
Holy Ghost Hospital for Incubables, .	210,400	-	-	-	2200	26,236	-	214,301	210,400	20,737	51,303	44,906
Holy Name Catholic Association, .	67,500	-	-	-	-	-	23,500	2400	73,800	3,900	42,444	42,441
Holy Trinity Catholic School and Society, Boston, .	65,600	-	-	-	-	-	3,400	-	66,600	3,400	8,943	8,943
Holyhood Cemetery Association, .	-	5,000	-	-	244,552	47,236	2,000	22,342	-	321,160	-	-
Home Association for Aged Colored People, .	3,000	2,500	-	-	-	300	2,000	-	3,000	4,800	-	300
Home for Aged Colored Women, .	20,000	8,000	\$1,350	7,229	140,115	5,000	800	5,114	20,000	167,608	10,675	10,212
Home for Aged Couples, Boston, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-
Home for Aged Men, Boston, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-
Home for Aged Men and Women in Framingham, .	30,000	25,590	2,093	932	2,430	4,080	2,500	338	30,000	37,963	5,456	6,420

Home for Aged Men in Worcester,	13,900	—	5,000	—	29,105	135,943	28,915	—	3,419	13,900	202,382	16,946	6,711
Home for Aged Women, Boston,	200,612	32,964	37,700	7,233	209,258	649,607	2,300	7,621	72,953	233,576	986,672	\$ 90,850	58,127
Home for Aged Women in the City of Worcester, Trustees of the	70,000	—	53,659	13,790	30,773	88,700	10,691	5,000	8,914	70,000	211,527	29,457	15,341
Home for Destitute Catholic Children,	140,000	14,600	2 1,950	—	2 7,000	2 136,650	2 13,044	—	2 7,804	154,600	160,448	41,923	38,214
Home for Jewish Children,	96,000	—	—	—	—	2 1,500	2 244	2 7,000	2 1,971	96,000	10,715	37,280	30,069
Hospital Cottages for Children,	76,800	—	21,000	—	59,562	245,750	32,107	5,000	8,629	76,800	372,048	39,889	48,532
House of Mercy,	170,000	—	13,800	14,100	64,684	183,364	28,971	40,000	5,362	170,000	350,281	109,746	115,389
House of the Angel Guardian, Trustees of the,	276,100	69,076	—	—	1,000	30,000	—	—	—	345,476	31,000	81,863	78,830
House of the Good Samaritan,	229,800	1,700	5,500	—	24,062	281,060	—	10,000	10,354	231,500	330,976	38,469	40,510
House of the Good Shepherd,	405,000	—	—	—	—	—	—	2 30,000	2 4,277	405,000	34,277	102,226	97,989
Howard Benevolent Society,	—	2,500	43,675	7,785	58,094	159,910	3,000	—	12,113	2,500	284,577	24,330	21,794
Howard Funds in West Bridgewater, Trustees of the, ¹	—	—	—	—	—	—	820	—	2,147	—	46,567	2,626	1,867
Howland Fund for Aged Women, Trustees of the,	—	—	—	—	6,310	37,290	—	—	1,203	—	41,673	2,575	3,016
Hunt Asylum for Destitute Children,	—	—	2,850	—	7,140	8,700	21,780	—	8,171	—	240,642	13,418	13,864
Huntington Institute for Orphan Children,	—	—	13,000	—	64,866	154,605	—	—	2 1,906	15,000	36,873	3,098	3,228
Hutchinson Home Corporation for Aged Women,	8,400	6,600	2 16,750	—	2 2,500	2 3,000	2 12,617	2 100	2 1,906	15,000	29,009	17,495	17,397
Immaculate Conception Educational Association (Newburyport),	64,000	—	—	—	—	—	—	2 29,000	9	64,000	—	—	—
Immaculate Conception Parish School Association, Fitchburg, ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Immaculate Conception Parish Schools of Indian Orchard,	40,000	—	—	—	—	—	—	1,000	—	40,000	1,000	2,846	2,846
Immaculate Conception Parochial School, Trustees of, Malden,	125,000	20,000	—	—	—	—	—	2 5,000	—	145,000	5,000	15,082	15,082
Immaculate Conception Society of Newburyport,	80,000	—	—	—	—	—	—	2 25,000	2 767	80,000	25,767	14,098	13,511

¹ No return.² Par value.³ Includes legacies.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Immaculate Conception's Parochial School.	\$12,900	-	-	-	-	-	1 \$500	-	\$12,900	\$500	\$3,281	\$3,281
Immigrants' Home,	35,175	-	-	-	-	-	2,000	\$169	35,175	2,169	5,210	5,041
Industrial Aid Society,	-	1 \$8,150	-	\$6,250	\$50,700	-	-	22	-	65,122	4,059	4,387
Industrial School for Crippled and Deformed Children.	104,500	13,500	-	59,960	463,030	-	9,000	9,853	194,500	555,343	151,017	156,086
Industrial School for Girls,	19,400	-	\$5,875	53,731	50,965	-	1,200	397	19,400	112,168	9,691	8,750
Infants Hospital,	2 217,000	14,500	-	29,192	71,765	-	25,000	4,667	217,000	145,124	40,781	45,261
Ingleside Corporation,	5,000	-	-	9,671	-	-	-	48,134	8,500	57,805	6,692	7,406
Institution of the Little Sisters of the Poor.	168,100	-	-	-	-	-	5,000	2,309	168,100	7,309	32,557	33,660
Instructive District Nursing Association.	11,724	3,000	-	58,429	189,888	-	-	8,712	11,724	260,029	89,724	91,104
Insurance Library Association of Boston.	-	-	-	-	17,172	\$2,710	16,000	2,365	-	38,247	10,262	9,714
International Medical Missionary Society. ³	-	-	-	-	-	-	-	-	-	-	-	-
International Young Men's Christian Association College.	404,200	42,000	1,100	34,600	90,700	2,951	47,558	681	404,200	219,590	91,245	91,015
Isabella Stewart Gardner Museum in the Fenway, Inc.	-	-	-	-	-	-	1,000,000	-	-	1,000,000	740	740
Italian Catholic Cemetery Association. ³	-	-	-	-	-	-	-	-	-	-	-	-
Jafna College Funds, Trustees of, . .	-	-	-	175,627	60,589	1,289	-	12,400	-	249,905	16,316	9,315
Jamaica Plain Dispensary,	3,819	-	701	8,094	8,932	-	-	722	3,819	18,452	1,012	981

Jamaica Plain Neighborhood House Association.	4,645	-	-	5,800	522	400	832	4,645	7,554	3,000	3,676
James Arnold Fund, Trustees of the.	-	1,138	31,208	79,775	-	-	971	-	113,142	7,333	6,588
James W. Hale Fund, Trustees of the.	-	-	-	-	-	-	1,955	-	35,585	1,750	1,823
John Greenleaf Whitier Homestead, Trustees of the. ³	-	-	-	-	-	-	-	-	-	-	-
John Howard Industrial Home. ³	-	-	-	-	-	-	-	-	-	-	-
Jordan Hospital.	125,000	6,125	98,080	41,862	20	8,621	3,845	125,000	104,153	35,365	35,494
Kirkside, Inc.,	37,000	-	-	29,000	-	4,500	-	37,000	33,500	466	293
Knights of Columbus Religious, Educational, Charitable and Benevolent Association of Worcester.	119,000	-	-	-	-	19,800	11,891	119,000	11,691	25,266	23,375
Ladies' City Mission Society in New Bedford.	36,000	1,500	1,900	17,860	18,596	1,200	1,007	37,000	45,563	15,866	15,023
Ladies' Gmeloo's Chasodean Association.	4,100	1,000	-	150	1,400	-	185	4,100	1,535	225	75
Ladies' Howard Society of Nantucket. ³	-	-	-	-	-	-	-	-	-	-	-
Ladies' Union Charitable Society (Lawrence).	231,493	1,300	15,454	185,500	128,582	140,000	16,040	300,963	195,051	104,410	103,167
Lancashire Finnish Workmen's Association. ³	-	-	-	151,082	110,038	1,300	1,437	4,000	68,857	4,647	3,207
Lathrop Home for Aged and Invalid Women in Northampton.	4,000	-	-	14,453	698	-	644	3,225	15,795	906	1,322
Laurel Hill Association of Stockbridge.	3,225	-	-	-	-	500	1,301	10,500	27,901	2,260	2,245
Lawrence Boys' Club.	10,500	-	-	7,600	18,500	100	219	8,500	2,319	13,034	12,275
Lawrence City Mission.	8,500	-	-	-	2,000	1,000	610	178,600	160,967	9,770	10,108
Lawrence Home for Aged People.	175,000	-	3,000	65,000	21,607	-	-	25,000	-	2,100	475
Lawrence Lodge No. 440, Loyal Order of Moose.	-	-	-	-	-	16,064	558	162,734	30,604	32,062	31,504
Lawrence Young Men's Christian Association.	162,734	-	801	9,200	3,081	-	-	-	-	-	-

1 Par value.

2 Subject to mortgage of \$55,000.

3 No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Lawrence Young Women's Christian Association.	\$28,030	\$7,000	-	-	-	\$1,200	\$25,034	\$4,182	\$75	\$35,030	\$30,491	\$25,300	\$24,751
L'Ecole Notre Dame du St. Rosaire de Garder.	31,500	-	-	-	-	-	-	3,100	-	31,500	3,100	-	3,405
Leland Home for Aged Women, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Leominster Home for Old Ladies.	8,000	-	\$50,000	\$5,250	-	35,500	3,021	500	2,977	8,000	97,248	6,013	3,615
Levi Heywood Memorial Library Association.	30,000	-	-	-	\$18,963	19,747	1,477	11,630	879	30,000	52,096	7,288	7,333
Lilly Library Association.	15,000	-	-	-	-	-	-	15,000	1,457	15,000	5,457	1,304	810
Lincoln House Association, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Linwood Cemetery, Proprietors of.	27,550	-	-	-	-	29,839	18,073	-	778	27,550	48,690	16,098	10,648
Little Franciscan Sisters of Mary.	84,977	3,500	-	-	-	-	-	6,020	1,052	88,477	7,072	32,886	31,834
Longfellow Memorial Association.	-	-	-	-	-	485	-	-	27	-	512	30	563
L'Orphelinat Franco-American.	97,200	3,500	-	-	-	-	-	10,000	13,000	100,700	13,000	29,211	27,166
Louisa May Alcott Memorial Association.	3,500	-	-	-	-	485	1,000	200	126	3,500	1,811	1,002	1,105
Lowell Art Association.	9,250	-	-	-	-	-	-	600	134	9,250	734	639	688
Lowell Boys' Club.	19,650	-	-	-	-	15,000	1,150	1,000	14,919	19,650	11,069	10,283	7,056
Lowell Corporation Hospital.	77,150	-	-	-	-	-	-	5,000	539	77,150	5,539	51,964	51,789
Lowell Day Nursery Association.	9,150	-	-	-	-	184,000	126,905	1,200	13,398	9,150	84,503	3,897	3,662

Lowell General Hospital, . . .	257,250	-	2,706	45,408	255,680	61,712	12,000	21,398	257,250	398,904	53,630	49,466
Lowell Textile School, Trustees of the,	413,820	-	-	-	-	7,959	300,271	8,300	413,820	316,530	85,782	95,767
Lowell Young Men's Christian Association,	261,000	6,100	-	15,000	13,000	451	5,000	404	267,100	33,555	35,668	35,819
Lucey Jackson Chapter, Daughters of the American Revolution,	3,000	-	-	-	-	244	100	134	3,000	478	2,131	2,418
Lutheran Orphan's Home, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-
Lynn Historical Society, . . .	15,846	-	-	-	-	127	2,500	968	15,846	3,595	1,263	1,356
Lynn Home for Aged Men, . . .	7,873	-	-	24,149	56,467	10,733	900	51	7,873	106,000	-	-
Lynn Home for Aged Women, . .	20,000	4,200	-	850	80,280	362	2,193	1,000	24,200	156,924	14,218	7,941
Lynn Home for Young Women, . .	34,746	-	-	9,140	19,160	1,207	8,432	72	34,746	38,011	10,419	10,596
Lynn Hospital, . . .	313,896	6,350	2,530	27,195	126,029	2,736	7,690	7,360	320,246	187,040	65,194	81,782
Maccabees, The, . . .	3,700	-	-	-	-	-	1,400	1,100	3,700	500	600	500
MacDuffie School for Girls, Inc., .	36,000	-	-	-	-	-	2,000	1,774	36,000	3,774	22,047	21,527
Magnolia Library Association, . .	7,500	-	-	-	591	-	2,200	274	7,500	3,065	212	995
Major How G. A. R. Association, .	15,350	-	-	-	-	22	-	152	15,350	174	2,069	1,895
Malden Boys' Industrial Club, . .	-	3,600	-	-	-	-	500	111	3,600	611	335	496
Malden Home for Aged Persons, . .	41,000	8,000	-	5,095	55,570	2,964	1,500	287	52,000	65,416	21,126	21,077
Malden Hospital, . . .	123,404	1,670	-	32,542	154,404	500	13,785	3,114	125,074	266,195	53,387	54,320
Malden Industrial Aid Society, . .	24,000	-	-	1,100	145,500	16,043	1,100	-	24,000	53,543	4,012	3,758
Malden Public Library, . . .	244,964	3,600	-	-	1,353,000	4,000	76,600	4,300	248,564	437,900	33,904	27,060
Malden Young Men's Christian Association,	100,000	3,500	-	17,880	1,500	17,507	1,500	1,154	103,500	25,541	16,286	16,355
Manomet Village Club, Inc., . . .	-	200	-	-	97	2,000	-	-	200	2,097	137	137

¹ Par value.² No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Marblehead Catholic Club,	\$4,500	-	-	-	-	-	-	\$1,200	\$13	\$4,500	\$1,213	\$875	\$862
Marblehead Historical Society,	6,750	-	-	-	-	-	-	1,500	51	6,750	1,551	719	618
Marine Society at Newburyport in New England.	-	-	-	-	-	-	-	-	185	-	-	-	19
Marine Society at Salem in New England.	-	\$35,000	-	\$3,800	\$10,904	\$39,000	\$2,570	-	180	35,000	56,454	6,933	6,880
Marist Fathers of Boston,	77,400	3,200	-	-	-	-	-	11,500	-	80,600	1,500	-	-
Marshfield Agricultural and Horticultural Society. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Martha's Vineyard Chapter D. A. R. Historical Society.	1,500	-	-	-	-	-	-	14,000	-	1,500	4,000	194	9
Masonic Education and Charity Trust. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Agricultural College,	1,067,497	-	-	-	-	-	-	1,573,233	86,793	1,067,497	660,026	667,483	653,916
Massachusetts Association for Promoting the Interests of the Adult Blind.	37,600	-	-	-	-	5,510	-	1,400	4,423	37,600	11,333	8,706	6,934
Massachusetts Association of Women Workers Corporation.	3,500	-	-	-	-	925	126	1,000	146	3,500	2,197	2,106	1,889
Massachusetts Babies Hospital. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Baptist Charitable Society.	-	-	186,320	1,000	-	1,238,856	1,000	-	2,178	-	248,954	20,946	20,182
Massachusetts Baptist Missionary Society. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Bible Society,	30,700	61,300	11,700	55,140	86,692	165,000	-	10,000	13,203	92,000	341,735	52,252	50,990

	4,500	-	-	-	1,432	1,500	-	4,500	932	-	-
Massachusetts Branch of the International Order of the King's Daughters and Sons.	563,340	-	-	-	348,135	40,000	75,257	563,340	582,037	174,039	172,351
Massachusetts Charitable Eye and Ear Infirmary.	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Charitable Fire Society. ²	-	-	-	-	-	1,916	-	528,000	10,166	7,336	14,011
Massachusetts Charitable Mechanic Association.	352,000	-	-	-	-	-	-	-	-	-	-
Massachusetts Charitable Society.	-	-	-	-	106,370	-	2,166	-	141,471	7,549	6,980
Massachusetts College of Osteopathy. ²	-	-	-	-	-	-	-	-	-	-	-
Massachusetts College of Pharmacy.	189,700	-	-	-	210,511	37,633	281,271	189,700	544,508	28,599	29,317
Massachusetts Congregational Charitable Society. ²	-	-	-	-	-	-	-	-	-	-	-
Massachusetts General Hospital.	3,222,700	69,982	-	-	-	160,000	80,140	7,361,800	671,238	993,939	1,170,866
Massachusetts Historical Society. ²	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Home and Hospital.	348,100	-	-	-	9,137	1,500	725	48,100	11,362	21,597	21,881
Massachusetts Home Missionary Society.	-	20,850	-	-	175,886	500	224	22,502	273,890	91,301	90,289
Massachusetts Homoeopathic Hospital.	662,092	179,129	166,000	-	1,088,722	10,000	5,396	841,221	1,570,698	340,167	406,316
Massachusetts Homoeopathic Medical Society.	-	-	-	-	-	3,687	924	-	4,611	2,100	1,810
Massachusetts Horticultural Society.	425,000	9,400	-	-	225,941	50,000	2,405	434,400	312,926	21,421	25,203
Massachusetts Institute of Technology.	9,549,107	597,498	336,500	-	8,410,000	5,000	161,700	10,146,605	9,928,086	1,074,659	1,052,985
Massachusetts Institute of Technology, Women's Association. ²	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Medical Benevolent Society.	-	-	-	-	164,500	1,000	1,646	-	70,446	4,464	3,991
Massachusetts New Church Union.	4114,000	37,500	-	-	45,226	1,915	8,410	114,000	99,804	12,653	12,071
Massachusetts Prison Association. ²	-	-	-	-	-	-	-	-	-	-	-

¹ Par value.² No return.³ Subject to mortgage of \$16,000.⁴ Portion rented.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Massachusetts School for the Feeble-minded.	\$912,887					\$55,000			\$892	\$912,887	\$55,892	\$400,503	\$391,485
Massachusetts Society for Aiding Discharged Convicts.					\$26,381	42,552	\$72		1,140		70,145	4,764	2,095
Massachusetts Society for the Prevention of Cruelty to Animals.	250,000	\$4,000	\$17,275		228,702	243,932	3,237	\$1,500	64,405	254,000	559,051	147,549	121,007
Massachusetts Society for the Prevention of Cruelty to Children. ¹													
Massachusetts Temperance Society. ¹													
Massachusetts Trustees of the International Committee of Young Men's Christian Associations for Army and Navy Work (Incorporated).	200,000					24,471		5,000	63,967	200,000	93,438	259,304	195,223
Massachusetts Woman's Christian Temperance Union, Inc.								1,500	974		2,474	8,641	7,667
Massachusetts Women's Hospital. ¹													
Maynard Finnish Temperance Society. ¹													
Medford Historical Society.	4,500												
Medford Home for Aged Men and Women.	15,300												
Memorial Hall. ¹							2 3,072	2 300	2 108	4,500	608	1,295	1,300
Memorial Home for the Blind.	59,500				2,050	22,240		500					
Memorial Hospital.	422,446		47,890	\$41,600	160,395	287,513	2,533	27,158	35,470	422,446	600,026	105,787	122,026
Men's Club House Association of Magnolia.	30,350							3,000		30,350	3,000	6,700	4,750

	11,500	-	-	-	-	-	2,500	376	20,000	2,876	3,346	2,970
Mercantile Library Association, .	8,500	-	-	-	-	-	2 15,000	-	187,200	27,000	101,857	89,752
Mersey Hospital of Springfield, Mass., .	187,200	-	-	-	-	-	14,432	-	-	14,914	500	493
Merrimack Humane Society, .	-	-	-	-	-	407	-	-	-	-	-	-
Middlesex College of Medicine and Surgery, Inc.	112,000	-	-	-	-	-	15,000	2,000	112,000	17,000	18,000	18,000
Middlesex School,	796,889	-	-	-	3,115	5,700	36,875	7,914	796,889	70,535	110,170	112,486
Milford Hospital,	142,000	-	-	-	1,020	135,302	2,097	2,757	145,000	153,176	33,299	38,132
Military Historical Society of Massachusetts,	-	-	-	-	-	-	2 5,000	2 1,937	-	6,937	1,871	888
Millicent Library, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Milton Academy, Trustees of, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-
Missionary Franciscan Sisters of the Immaculate Conception, Inc.	31,000	-	-	-	-	-	1,200	60	31,000	1,260	1,760	1,700
Molly Varnum Chapter, Daughters of the American Revolution.	2,400	-	-	-	-	2 500	2 500	2 141	2,400	1,245	1,995	1,938
Monson Academy, Trustees of, . . .	39,500	10,300	3,000	7,292	86,040	3,849	3,000	67	39,500	113,548	13,682	14,231
Monson Free Library and Reading Room Association.	10,000	-	-	5,950	38,600	1,694	4,500	688	10,000	51,432	2,690	2,506
Monson Home for Aged People, Inc., .	5,600	-	-	-	12,370	6,328	500	50	5,600	19,248	1,476	1,082
Mount Holyoke College, Trustees of, .	1,162,866	84,500	9,981	150,708	1,016,867	-	325,000	135,902	1,305,241	1,722,958	714,134	597,971
Mount Hope Cemetery, Proprietors of,	375	-	-	-	-	-	2 22,184	2 1,300	6,400	24,584	3,325	4,006
Museum of Fine Arts,	3,818,309	-	-	-	-	-	1,935,519	3,122,725	3,818,309	5,053,244	136,589	189,672
Nantucket Athenaeum,	21,220	-	-	-	15,300	11,000	15,000	99	21,220	41,399	2,389	2,922
Nantucket Cottage Hospital, . . .	6,000	8,000	-	-	5,104	3,156	1,500	692	6,000	18,452	8,441	4,979
Nantucket Historical Association, .	11,890	-	-	-	938	2,919	1,300	20	11,890	5,177	784	1,042
National Sailors' Home,	13,334	4,500	-	79,341	104,100	-	1,000	15,483	56,834	204,424	13,344	14,727

2 Par value.

1 No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Needlewoman's Friend Society, .	-	-	-	\$4,310	\$41,190	-	\$3,000	\$1,530	-	\$50,030	\$11,560	\$11,196
Neighborhood House Association, .	\$9,000	\$1,800	-	-	-	-	200	1,035	\$9,000	3,035	7,912	8,964
New Bedford Anti-Tuberculosis Association, .	79,350	-	-	-	40,770	\$3,000	3,000	6,507	79,350	53,277	69,632	72,263
New Bedford Children's Aid Society, .	-	-	\$28,073	38,146	146,818	3,364	-	1,990	-	218,391	35,970	33,980
New Bedford Day Nursery, .	18,500	-	-	-	42,078	745	1,000	4,096	18,500	47,919	14,432	10,878
New Bedford Home for Aged, .	16,220	\$5,925	-	10,172	13,000	4,245	3,736	139	22,145	37,917	3,493	3,354
New Bedford Port Society, .	9,630	-	-	33,155	33,200	479	250	2,812	9,630	69,896	5,201	4,284
New Bedford Port Society, Ladies' Branch, .	-	4,100	-	11,890	22,815	13,649	-	-	4,100	48,354	3,590	2,159
New Bedford Teachers' Benefit Association, .	-	-	-	-	1,400	1,373	-	1,229	-	1,002	456	358
New Bedford Textile School, .	180,970	-	-	-	3,000	20,000	128,410	10,281	180,970	161,691	41,187	40,861
New Bedford Women's Reform and Relief Association, .	4,000	-	-	-	-	-	1,500	-	4,000	500	1,053	993
New Bedford Young Men's Christian Association, .	128,500	-	-	-	11,787	470	3,500	554	128,500	16,311	61,464	60,909
New Bedford Young Women's Christian Association, .	18,632	-	-	-	3,250	65	3,400	2,960	18,632	9,675	23,768	22,719
New Church Institute of Education, .	50,000	-	-	3,830	10,190	-	2,000	851	50,000	16,871	12,487	10,762
New England Anti-Vivisection Society, .	-	-	-	-	34,500	597	-	964	-	36,061	4,879	5,487
New England Baptist Hospital, .	60,000	10,000	-	1,000	60,000	-	2,500	304	70,000	63,804	74,338	75,995

[illegible]

² No return.

1 Par value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Nickerson Home for Children, . . .	\$14,500					\$2,500	\$10,106	\$1,000	\$907	\$14,500	\$14,513	\$5,385	\$5,271
Noble and Greenough School, . . .	25,000							1,000	12,328	25,000	13,328	60,753	56,143
Noble Hospital, Trustees of, . . .	82,000				\$150	14,850	37,288	20,406	23	82,000	72,717	34,996	34,972
North Bennett Street Industrial School, . . .	90,500	\$7,500	\$1,450			9,225	938	8,430	6,355	98,000	26,398	43,687	43,829
North Cohasset Young People's Association, . . .	4,000						135	100	673	4,000	908	1,894	1,321
North End Guild of New Bedford, . . .				\$7,375		3,300	1,154	300			12,129	2,294	1,802
North End Hebrew Free School, . . .	1,200									1,200		1,500	1,500
North Shore Babies' Hospital, . . .	12,878					747	12,874	1,500	408	12,878	15,529	6,990	7,855
North Worcester Aid Society, . . .	2,300						36	300		2,300	336	246	203
Northfield Schools, . . .	2,796,390	116,065	11,530	525	292,000	875,190	800	339,504	54,698	2,912,455	1,574,247	378,009	385,156
Norwood Civic Association, ¹ . . .													
Notre Dame Academy, . . .	395,000									395,000		65,133	64,652
Notre Dame Normal Institute, . . .	55,000							1,000		55,000	1,000	14,520	14,255
Notre Dame of Seven Dolores Parochial School, . . .	57,000	85,000						2,500		142,000	2,500	1,059	2 33,131
Notre Dame Training School, . . .	45,000							5,000		45,000	5,000	22,072	21,142
Oak Grove Cemetery, Proprietors of, . .					5,317	22,262	6,224	150	1,861		35,814	3,904	4,230

Old Fellows' Home of Massachusetts,	150,000	-	2,450	-	500	66,325	50,652	10,000	25,338	150,000	155,265	35,041	33,263
Old Concord Chapter of the Daughters of the American Revolution,	3,650	-	-	-	-	-	78	-	1	3,650	79	347	416
Old Dartmouth Historical Society,	51,300	1	-	2,912	-	1,350	4,295	-	25	54,301	8,582	3,929	3,933
Old Ladies' Home (Lowell),	50,000	-	450	960	41,543	63,195	13,784	1,000	1,203	50,000	122,135	10,572	9,310
Old Ladies' Home Association (Haverhill),	33,000	4,000	-	3,900	8,672	94,114	17,713	4,000	5,688	37,000	134,087	7,820	9,189
Old Ladies Home Society,	4,500	2,650	13,725	2,040	-	19,130	2,163	300	1,118	7,150	39,376	3,107	2,846
Old South Association in Boston,	1,629,900	-	-	-	12,211	3,863	-	3,000	13,664	1,629,900	32,738	12,632	13,295
Old South Historical Society,	-	-	-	-	-	-	-	3 650	3 416	-	1,066	604	187
Oliver Ditson Society for the Relief of Needy Musicians.	-	-	3 34,000	-	-	-	-	-	3 550	-	34,550	1,569	1,486
Onset Harvest Moon Society,	1,350	-	-	-	-	-	-	3 400	3 251	1,350	651	124	133
Order of St. Anne, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Our Lady of Mt. Carmel School Association,	25,000	-	-	-	-	-	-	3,000	-	25,000	3,000	-	3,759
Oxford Agricultural Society,	9,000	-	-	-	-	-	-	500	-	9,000	500	4,158	4,234
Parochial School Association of Our Lady (Newton),	135,000	-	-	-	-	-	-	15,000	-	135,000	15,000	10,485	10,485
Particular Council Society of St. Vincent de Paul of the City of Boston, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Paul Revere Memorial Association,	11,000	-	-	-	-	-	-	2,000	27	11,000	2,027	1,198	1,300
Peabody Museum of Salem,	101,200	107,700	-	-	27,827	104,330	1,000	20,000	3,526	208,900	156,683	19,566	18,793
People's Institute of Northampton,	61,821	2,000	-	-	-	3 250	3 31,500	3 3,231	3 3,566	63,821	38,547	6,757	5,782
Perkins Institution and Massachusetts School for the Blind, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Permanent Peace Fund, Trustees of the,	-	-	2,500	-	4,165	14,335	2,226	-	1,153	83,400	24,379	6,436	6,436
Peter Bent Brigham Hospital,	1,649,019	2,741,900	175,923	2,700	273,643	994,269	-	152,662	179,222	4,390,919	1,778,419	349,332	331,793

¹ No return.² Balance paid by church.³ Par value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Phillips Academy. Trustees of, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pickett Fund,	-	-	\$1,800	-	\$3,103	\$2,000	\$1,000	\$2,521	-	-	\$1,300	\$8,626	\$479	\$426
Pilgrim Society,	\$145,625	1,625	-	-	-	-	-	4,239	-	\$1,095	147,250	5,334	3,546	4,212
Pine Grove Cemetery, Proprietors of, .	2,300	-	-	-	-	2,000	51,340	4,845	-	104	2,300	58,289	4,830	4,496
Pittsfield Anti-Tuberculosis Association.	56,175	-	-	-	-	-	100,112	1,970	\$2,000	310	56,175	104,302	20,135	19,825
Pittsfield Young Men's Christian Association.	209,526	24,950	-	\$6,800	-	36,316	8,279	573	15,200	2,955	234,476	70,123	62,954	62,943
Playground and Social Service League, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plummer Farm School of Reform for Boys.	15,000	-	-	-	-	2,36,120	2,96,806	2,15,026	-	2,653	15,000	148,605	11,028	10,129
Plymouth Fragment Society,	-	-	-	-	2,300	2,500	2,12,500	2,11,375	-	2,763	-	27,438	806	893
Plymouth Public Library,	24,925	-	-	-	800	500	6,825	6,495	6,000	624	24,925	21,253	5,542	5,106
Pocumtuck Valley Memorial Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Portuguese Beneficent Association of St. Peters, Inc.	1,000	-	-	-	-	-	-	2,400	* 150	2,19	1,000	569	80	74
Post No. 68, G. A. R. Corporation, . . .	4,000	-	-	-	-	-	2,200	2,138	2,1500	2,67	4,000	1,905	1,063	1,266
Pratt Free School,	4,000	2,000	-	-	-	8,960	25,602	-	500	912	6,000	35,974	1,939	1,814
Prospect Union Association,	40,400	9,000	-	-	-	3,773	10,172	-	200	-	49,400	14,145	-	-
Protectory of Mary Immaculate,	130,800	-	-	-	-	-	100	4,214	10,000	-	130,800	14,314	32,683	28,168

Public Reservations, Trustees of,	2,500	-	-	16,975	-	-	4,690	2,500	21,665	946	351
Putnam Free School, Trustees of the,	-	700	4,655	91,761	-	-	400	-	97,516	5,025	3,680
Quincy Reform Club,	6,600	-	-	-	-	-	-	6,600	-	366	344
Quincy Women's Club,	11,325	-	-	2 1,100	58	250	1,589	11,325	2,997	5,955	5,492
Quinsigamond Improvement and Educational Association,	2,400	-	-	-	-	-	-	2,400	-	188	124
Quinsigamond's Val Lodge No. 1, I. O. G. T.	3,600	900	-	-	-	500	-	4,500	500	1,277	1,313
Radcliffe College,	1,091,500	152,000	5,130	880,365	3,551	73,000	85,217	1,243,500	1,782,403	211,062	292,405
Ray Memorial Association,	150,000	-	-	-	-	-	-	150,000	-	-	3,000
Rehoboth Antiquarian Society,	20,000	1,200	-	970	1,016	500	500	20,000	4,611	-	-
Relief Association,	-	-	-	5,500	17,500	-	785	-	23,785	2,268	1,523
Rest Home,	5,500	-	-	-	-	-	800	5,500	800	4,453	4,436
Riverside Alliance, Trustees of,	8,000	-	-	-	2 500	-	-	8,000	500	66	66
Robert B. Brigham Home for Incapacitateds.	440,000	5,800	-	50,000	-	73,000	1,604	454,800	213,453	143,694	142,590
Robert Gould Shaw House, Inc.,	-	-	-	-	653	500	-	-	1,153	5,629	5,596
Robert Treat Paine Association, ¹	-	-	-	-	-	-	-	-	-	-	-
Rogers Hall, Trustees of,	76,620	24,500	5,870	56,011	21,175	12,000	17,063	76,620	138,719	53,639	49,466
Rogers Home for Aged Women,	7,500	2 5,300	-	2 2,000	2 4,124	-	-	7,500	11,424	1,388	1,438
Roman Catholic Archbishop of Boston.	251,400	-	-	-	-	11,478	500	251,400	11,978	21,622	22,191
Roman Catholic Bishop of Fall River,	344,200	2,675	-	-	950	-	-	346,875	950	30,151	32,463
Roman Catholic Bishop of Springfield,	145,500	33,900	-	-	-	9,500	-	179,400	9,500	20,669	20,452
Ropes Memorial, Trustees of the,	39,383	3,800	-	80,252	-	3,800	2,243	39,383	118,445	5,358	4,643

² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Rotch Travelling Scholarship, Inc.,	-	-	-	-	\$2,176	\$59,307	-	-	\$905	-	\$62,358	\$3,504	\$1,638
Roxbury Charitable Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Roxbury Female Benevolent Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Roxbury Home for Aged Women, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Royal House Association,	\$8,000	-	-	-	-	-	\$1,306	\$1,000	1	\$8,000	2,307	502	337
Sacred Heart and St. Anthony Parochial Schools.	17,800	-	-	-	-	-	-	4,000	-	17,800	4,000	4,109	4,109
Sacred Heart Corporation,	40,000	-	-	-	-	-	-	-	-	40,000	-	1,406	2,700
Sacred Heart School Association of Cambridge.	122,300	\$10,000	-	-	-	-	-	4,170	-	132,300	4,170	-	-
Sacred Heart School Association of Northampton.	32,000	-	-	-	-	-	-	1,500	-	32,000	1,500	950	2,400
Sacred Heart School Corporation of Brooklyn.	5,450	-	-	-	-	-	-	2,000	-	5,450	2,000	2,250	2,250
Sacred Heart Society of Springfield,	152,700	15,000	-	-	-	-	-	6,000	-	167,700	6,000	31,482	31,482
Sacred Heart Temperance Association,	-	1,000	-	-	-	-	921	-	35	1,000	956	-	6
Sailors Snug Harbor of Boston,	40,000	1,930	\$4,400	-	32,985	221,829	5,000	-	2,825	41,930	267,039	14,037	10,078
St. Aloysius Parochial School,	22,500	-	-	-	-	-	-	1,400	-	22,500	1,400	1,168	2,875
St. Alphonsus Catholic Total Abstinence and Benevolent Society.	20,800	-	-	-	-	-	-	2,000	506	20,800	2,506	4,166	3,659
St. Anne Educational Institute,	4,200	-	-	-	-	-	-	-	-	4,200	-	900	900

St. Anne's Educational and Religious Association.	38,000	-	-	-	-	1,300	-	38,000	1,300	-
St. Anne's French Canadian Orphanage.	69,000	-	-	-	-	5,000	1,013	69,000	6,013	34,013
St. Anne's School, Lawrence.	96,050	6,000	-	-	-	6,000	-	102,050	6,000	6,000
St. Anne's School of Marchaug.	25,150	300	-	-	5,000	1,100	200	25,450	6,300	4,052
St. Anne's Schools of Webster.	60,800	51,500	-	-	-	4,000	-	112,300	4,000	8,000
St. Ann's School Corporation.	85,000	-	-	-	-	-	-	85,000	-	23,695
St. Anthony's School of Worcester.	45,500	16,200	-	-	-	400	-	61,700	400	384
St. Augustine's Catholic Total Abstinence and Benevolent Society, Inc. ¹	-	-	-	-	-	-	-	-	-	-
St. Augustine's School Corporation, ¹	-	-	-	-	-	-	-	-	-	-
St. Bernard's Parish School Association.	61,500	-	-	-	-	3,500	-	61,500	3,500	8,901
St. Charles School Corporation.	171,124	-	-	-	-	6,810	2,735	171,124	9,545	1,472
St. Chretienne Educational Institute, Inc.	60,000	-	-	-	-	3,200	-	60,000	3,200	-
St. Columbkille's Parochial School.	77,900	-	-	-	-	6,000	-	77,900	6,000	215
St. Elizabeth's Hospital of Boston.	350,000	97,000	-	-	110,000	45,000	40,050	447,400	200,317	189,631
St. Eulalia's School Corporation.	76,000	-	-	-	-	4,500	-	76,000	4,500	6,045
St. Francis de Sales School Association of Charlestown.	100,000	-	-	-	-	4,000	-	100,000	4,000	4,283
St. James Educational Association.	203,200	2,525	-	-	-	18,000	-	205,725	18,000	-
St. James Educational Institute.	85,000	-	-	-	-	2,000	-	85,000	2,000	7,526
St. James School Association, ¹	-	-	-	-	-	-	-	-	-	-
St. Jean Baptiste School.	53,368	-	-	-	-	-	-	53,368	-	-
St. Jean De Baptiste Educational Institute.	12,000	-	-	-	-	150	-	12,000	150	-

¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. John's Educational Association of Fitchburg, Mass.	\$20,000	\$900	\$8,000	-	-	-	\$12,000	\$765	\$7,366	\$20,900	\$765	\$2,965	\$2,965
St. John's Hospital,	80,000	-	-	-	-	-	-	2,500	2,500	80,000	29,866	50,735	41,954
St. John's Institutional Activities, .	21,500	19,500	-	-	-	-	-	1,500	595	41,000	2,095	4,648	4,652
St. John's Literary Institute, . . .	27,400	16,100	-	-	-	-	-	2,500	-	43,500	2,500	-	-
St. John's Parish Home for Working Girls, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
St. John's Schools of Worcester, . .	109,400	74,500	-	-	-	-	-	2,500	-	183,900	2,500	29,624	28,106
St. Joseph's Catholic Total Abstinence Society of Waltham, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Joseph's Educational Association of Fitchburg, Mass.	56,050	-	-	-	-	-	-	5,000	-	56,050	5,000	-	-
St. Joseph's Educational Association of Fitchburg, Mass.	158,050	-	-	-	-	-	-	5,000	-	158,050	5,000	9,139	9,139
St. Joseph's Educational Institute of Fitchburg, Mass.	90,000	17,000	-	-	-	-	-	5,000	-	107,000	5,000	-	6,991
St. Joseph's Educational Institute of Lynn.	32,700	-	-	-	-	-	-	-	-	32,700	-	-	-
St. Joseph's Educational Institute of Salem, Mass.	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Joseph's Home, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Joseph's Hospital, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Joseph's Institute, Trustees of, .	57,800	-	-	-	-	-	-	3,000	-	57,800	3,000	-	-
St. Joseph's Parochial School Society, Waltham.	100,500	-	-	-	-	-	-	5,500	-	100,500	5,500	14,983	14,983
St. Joseph's School, Somerville, . .	122,800	-	-	-	-	-	-	27,650	-	122,800	27,650	20,417	20,417

St. Joseph's School Association of Havrill.	69,850	2,650	-	-	-	-	2,000	72,500	2,600	-	-
St. Joseph's School Association of Springfield, Mass.	45,375	6,650	-	-	2 \$50	-	-	52,025	1,550	16,804	16,804
St. Joseph's School of Worcester, Mass.,	75,000	6,400	-	-	-	-	-	81,900	2,500	13,771	13,771
St. Joseph's Schools of Webster, . .	15,700	-	-	-	-	-	-	15,700	2,500	4,000	4,000
St. Joseph's Temperance Association of Lynn.	12,000	-	-	-	-	-	-	12,000	1,500	1,198	1,200
St. Louis de Gonzague School, . .	5,600	-	-	-	-	-	-	5,600	3,000	-	-
St. Louis Parochial Schools of Lowell, .	67,050	4,250	3,000	-	-	5,000	-	71,300	13,670	13,408	13,408
St. Louis Schools of Webster, . .	19,200	1,000	-	-	-	-	-	20,200	2,500	2,400	2,400
St. Luke's Home for Convalescents, . .	27,819	-	4,800	\$1,056	\$9,769	2,326	11,251	27,819	140,702	16,479	14,159
St. Luke's Hospital of New Bedford, . .	491,976	-	-	-	39,468	-	15,940	491,976	416,726	109,760	118,106
St. Margaret's School Corporation, ¹ . .	-	-	-	-	-	-	-	-	-	-	-
St. Mark's School, Trustees of, . .	300,000	5,000	-	-	23,500	119	8,587	305,000	110,206	134,946	126,358
St. Mary of the Assumption School Corporation, ¹ . .	-	-	-	-	-	-	-	-	-	-	-
St. Mary's Catholic Total Abstinence and Mutual Relief Society, ¹ . .	-	-	-	-	-	-	-	-	-	-	-
St. Mary's Catholic Total Abstinence Society, . .	17,166	-	-	-	-	-	420	17,166	1,320	2,504	2,411
St. Mary's Cemetery, ¹ . .	-	-	-	-	-	-	-	-	-	-	-
St. Mary's Educational Association, . .	88,652	-	-	-	-	-	-	88,652	6,000	4,326	3 9,125
St. Mary's Educational Institute, . .	50,000	-	-	-	-	-	-	50,000	8,200	10,784	10,784
St. Mary's Home of New Bedford, . .	131,650	-	-	-	-	-	-	131,650	-	27,779	27,479
St. Mary's Infant Asylum and Lying- in Hospital, . .	127,800	-	-	-	-	-	5,402	127,800	7,402	84,000	77,000
St. Mary's Parochial School, Cam- bridgeport, . .	298,100	10,200	-	-	-	-	-	308,300	5,000	276	3 16,984

¹ No return.² Par value.³ Deficit supplied by parish.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. Mary's Parochial School Association of Milford.	\$40,000						\$2,500		\$40,000	\$2,500	-	-
St. Mary's School Society of Lawrence.	243,300						5,000		243,300	5,000	-	-
St. Mary's Temperance Association, ¹ .	-						-		-	-	-	-
St. Mary's Total Abstinence Society of Thorndike.	1,500						100	\$42	1,500	142	\$117	\$173
St. Matthew's School Association of Springfield.	14,300						1,900		14,300	1,900	1,427	1,427
St. Michael Archangel Society, .	12,000	\$6,900			\$100		1,500	200	19,500	8,700	2,785	2,582
St. Michael's Catholic Association, .	293,700						5,000		370,900	5,000	-	-
St. Michael's Parochial Schools of Lowell, Mass.	19,650						2,000		25,050	2,000	4,000	4,000
St. Michael's School Association of Northampton.	85,000						1,250		85,000	1,250	5,917	5,917
St. Patrick's Educational Society, ¹ .	-						-		-	-	-	-
St. Patrick's Educational Association, Brockton.	50,950						4,300		54,500	4,300	4,945	4,945
St. Patrick Educational Association of Lynn.	10,000						1,000		10,000	1,000	-	-
St. Patrick's Female Academy, .	94,400					\$2,500	8,100		94,400	10,600	20,917	21,502
St. Patrick's Home of Lowell, .	50,500					704	3,500		50,500	4,204	13,288	12,355
St. Patrick's Parochial Schools of Lowell, Mass.	56,050						3,000		56,050	3,000	5,000	5,000
St. Patrick's Total Abstinence Association of Brockton.	36,000						-		36,000	-	3,917	3,827

[illegible]

2 Balance paid by parish.

¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Salem Young Women's Association, . . .	\$7,900					\$500		\$1,900	\$282	\$7,900	\$2,682	\$3,245	\$3,245
Salvation Army of Massachusetts, Inc., . . .	412,550	\$35,000					\$25	3,900		447,550	3,925	118,239	133,875
Sarah Fuller Home for Little Deaf Children, . . .	8,400					87,319	4,162	1,000	3,887	8,400	96,308	8,304	6,928
Sarah Gillett Home for Aged People, . . .	31,037					4,755				31,037	4,755	5,279	6,080
Scandinavian Lake Association, . . .	5,615						26	400		5,615	426	1,051	943
School Corporation of Maestre Pie Venerini of Lawrence, . . .	5,350							300		5,350	300		
School of Our Holy Redeemer, ¹ . . .													
School of the Holy Family, . . .	91,500	10,700						5,000		102,200	5,000	2	7,384
School of the Holy Name of Jesus, ¹ . . .													
Scots' Charitable Society, ¹ . . .													
Seamen's Widow and Orphan Association, . . .				\$2,253	\$22,931	\$51,127	\$873				77,134	3,887	3,887
Seas and Other Funds, Trustees of, ¹ . . .													
Sharon Sanatorium, ¹ . . .													
Shurtleff Mission to the Children of the Destitute, . . .	7,000		\$26,700		42,593	3,000	2,794	500	1,500	7,000	77,087		
Simmons College, . . .	1,312,132	324,200			210,365	1,062,416	351,806	120,196	30,621	1,636,332	1,775,304	219,834	221,903
Sisters, Faithful Companions of Jesus, . . .	68,790							1,900		68,790	1,900	15,355	15,353

Sisters of Providence,	34,500	-	-	-	-	-	-	7,000	34,500	7,000	19,369	19,015
Smith Academy Corporation,	23,000	4,905	3 800	3 11,500	-	3 34,400	-	3 1,000	27,905	49,319	3,955	4,135
Smith College, Trustees of the,	2,110,114	19,300	128,838	99,838	534,833	1,403,031	10,904	330,000	2,129,414	2,000,337	599,242	683,458
Smith's Agricultural School,	84,500	-	-	-	-	-	-	10,700	84,500	10,700	26,425	35,256
Social Law Library, Proprietors of the, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Society for Ministerial Relief,	-	-	3,000	-	59,802	138,940	-	-	3,407	205,149	11,102	11,438
Society for Promoting Theological Education,	-	-	3 4,600	3 6,500	-	3 108,300	-	-	3 4,116	123,516	6,500	6,279
Society for the Preservation of New England Antiquities,	21,000	17,975	-	-	13,797	1,750	-	3,000	6,879	25,426	43,245	36,366
Society for the Relief of Aged or Disabled Episcopal Clergymen, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Society of Oblate Fathers for Missions among the Poor,	899,125	72,545	-	-	-	-	-	27,500	1,000	28,500	-	13,000
Society of St. John the Evangelist,	112,100	-	-	-	13,440	28,450	182	-	14,488	56,560	7,718	7,718
Society of St. Margaret,	79,966	-	-	-	1,754	27,524	-	8,000	34,906	72,184	10,053	9,235
Society of the Descendants of Pilgrim John Howland of the ship "Mayflower," ¹	-	-	-	-	-	-	-	-	-	-	-	-
Soldiers and Sailors Memorial Hall Association of Newburyport,	9,000	-	-	-	-	-	-	-	-	-	600	600
Somerville Children's Home and Day Nursery Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Somerville Home for the Aged,	13,000	-	3 26,000	-	3 39,512	3 24,986	3 27,234	3 500	3 3,980	122,212	10,416	6,359
Somerville Hospital,	57,073	-	-	-	-	30,206	7,283	2,565	108	40,162	40,919	40,221
Somerville Young Men's Christian Association,	75,600	-	-	-	3 100	3 3,000	3 495	3 9,500	3 6	13,101	13,200	13,273
South End Day Nursery,	10,100	-	1,000	-	4,494	22,500	-	500	718	29,212	6,904	6,888
South End House Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
South End Reading Room Association,	3,500	-	-	-	3 1,200	3 100	3 4,300	3 1,000	3 152	6,752	666	586

* Par value.

2 Supplied by church.

1 No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Spiritual Fraternity,	\$175,000							\$15,000	-	\$175,000	\$15,000	\$564	\$1,952
Springfield Boys' Club,	65,500						\$4,060	500	\$1,570	65,500	6,130	5,904	5,338
Springfield Cemetery, Proprietors of the.	22,100	\$2,200	\$179,800		\$36,875	\$17,140	-	-	6,455	24,300	240,270	40,755	28,834
Springfield Day Nursery Corporation, .	52,200	2,300	4,000			136,000	2,832	11,000	11,314	54,500	45,146	9,754	10,181
Springfield Girls' Club,	6,300							11,000	11,580	6,300	2,580	2,190	3,159
Springfield Home for Aged Men, . . .	8,600	7,000	21,600		8,935	81,560	4,106	1,000	9,063	15,600	136,264	6,742	3,884
Springfield Home for Aged Women, . .	93,000		38,150		35,214	205,422	-	-	7,844	93,000	286,630	21,186	17,248
Springfield Home for Friendless Women and Children.	40,000		9,000		11,752	155,892	-	2,000	2,082	40,000	180,726	13,832	16,105
Springfield Hospital,	403,630	4,000	16,000		18,671	217,644	46,472	32,775	10,836	407,630	342,398	145,061	146,527
Springfield Rescue Mission,	51,000							1,500	875	51,000	2,375	7,982	8,531
Springfield Young Men's Christian Association.	354,300		38,700	\$9,500	14,056	16,040	-	4,700	2,953	354,300	85,949	89,517	89,274
Springfield Young Women's Christian Association.	134,500		10,000		12,318	28,660	3,000	7,000	3,055	134,500	64,033	48,796	41,567
Stephen J. Ryan Camp No. 7, Legion of Spanish War Veterans.	4,900							200	63	4,900	263	1,304	1,240
Stetson Home,	29,725				1,200	280,800		5,000	4,129	29,725	290,329	17,515	17,599
Stickney Fund, Trustees of the, . . .	7,100					22,640	1,220	-	1,991	7,100	25,851	1,176	2,169
Stockbridge Library Association, . . .	6,500					114,500	16,100	18,000	13,364	6,500	31,964	1,985	1,873

Stone Institute and Newton Home for Aged People.	55,248	4,440	6,500	-	31,518	89,645	-	1,500	5,982	59,688	135,145	11,295	11,574
Students' Associated Housekeepers, Inc. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Students' House Corporation, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Suffolk Law School,	40,000	-	-	-	-	-	-	2,000	3,015	40,000	5,015	27,864	27,034
Summer Street Fire Fund, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunny Bank Home,	18,300	-	11,050	-	400	40,504	-	-	421	18,300	55,375	2,591	2,764
Sunnyside Day Nursery, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunnyside, Inc.,	1,500	-	-	-	-	-	-	500	-	1,500	500	1,124	1,124
Sutton Home for Aged Women in Peabody.	7,966	1,500	-	-	6,724	22,777	8,036	2,000	269	9,466	39,806	2,616	2,973
Swain Free School, Trustees of, .	44,100	-	3,000	-	54,239	149,743	-	-	3,663	44,100	222,190	12,516	10,608
Swedish Charitable Society of Greater Boston.	14,500	-	-	-	-	2,000	-	2,000	5,716	14,500	9,716	2,028	1,254
Swedish Home of Peace,	11,000	-	-	-	-	-	-	1,350	-	11,000	1,350	6,141	5,634
Syrian National Club,	10,000	-	-	-	-	-	-	150	-	10,000	150	300	450
Temporary Home and Day Nursery Society.	45,400	-	-	-	19,033	-	27,896	2,400	312	45,400	49,641	7,502	7,493
Thayer Academy, Trustees of, ²	-	-	-	-	-	-	-	-	-	3,000	-	-	-
Theodore L. Bonney Post 127, G. A. R. Hall, Trustees of.	3,000	-	-	-	-	-	-	-	-	-	-	-	-
Tilton Library, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Trinity Neighborhood House and Day Nursery, Inc.	9,500	-	1 100	-	-	1 7,380	1 240	1 1,000	1 137	9,500	8,857	-	-
Tufts College, Trustees of, . .	1,088,000	-	77,425	28,030	169,389	601,239	12,458	50,000	59,010	1,088,000	997,551	379,003	378,526
Twombly House, Inc.,	900	-	-	-	-	-	500	-	-	900	500	3,328	2,776
Union for Good Works in New Bedford,	46,518	-	-	1,485	24,683	67,645	791	-	3,144	46,518	97,748	9,819	8,762

² No return.¹ Par value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Union for Home Work in Pittsfield, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Union Hospital,	\$42,350	-	-	-	-	-	-	\$10,000	\$3,608	\$42,350	\$13,608	\$37,935	\$34,478
Union Relief Association of the City of Springfield.	-	-	-	-	-	\$49,060	\$3,400	-	2,343	-	54,803	16,899	16,223
Unitarian Sunday School Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
United Hebrew Benevolent Association.	-	-	-	-	-	2 15,250	2 1,700	-	2 208	-	17,158	38,404	39,142
United Society of Christian Endeavor,	34,000	\$126,000	-	-	-	1,000	1,000	2,500	34,725	160,000	39,225	135,274	126,424
University of Massachusetts, Inc.,	110,000	-	-	-	-	-	-	-	-	110,000	-	375	375
Veteran Association of the Lawrence Light Guard of Medford.	85,825	5,856	-	-	-	2 104,057	2 10	-	2 351	91,681	104,418	3,818	3,977
Village Improvement Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Vincent Memorial Hospital, . . .	79,207	-	-	-	\$6,110	203,270	-	3,000	2,894	79,207	215,274	19,321	17,862
Wainola Temperance Society, . . .	3,100	-	-	-	-	-	87	830	40	3,100	957	397	390
Wales Home for Aged Women, . . .	21,000	950	2 \$6,750	-	2 140	-	2 21,450	2 2,000	2 108	21,950	30,448	7,020	6,637
Walham Baby Hospital,	7,500	-	-	-	-	2 1,000	2 21,702	2 500	2 144	7,500	23,346	4,432	4,566
Walham Hospital,	176,618	4,100	1,000	-	-	199,550	5,213	8,000	2,582	180,718	216,945	62,127	62,742
Walham Training School for Nurses, Corporation.	45,000	20,000	-	-	24,806	19,015	2,760	1,000	4,477	65,000	52,058	31,200	30,440
Wampatuck Library Association, . .	3,625	-	-	-	-	-	-	650	89	3,625	739	154	109

Ware Visiting Nurse and Hospital Association.	8,000	-	-	-	5,600	1,634	1,500	675	8,000	9,499	9,286	9,705
Wareham Free Library.	-	2,000	-	-	-	6,580	2,350	577	2,000	9,507	1,199	821
Warren Public Library.	13,000	-	-	-	-	12,500	10,500	22	18,000	23,022	1,323	1,383
Washington Home, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Wellesley College.	2,083,586	205,023	116,250	247,598	2,748,482	30,000	737,999	236,625	3,188,609	4,116,954	634,321	649,982
Wenham Village Improvement Society. ¹	-	-	-	-	-	-	-	-	-	-	-	-
Wentworth Institute.	993,680	-	-	-	213,836	-	-	29,984	993,680	243,820	136,505	153,356
Wesleyan Academy, Trustees of the, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Wesson Maternity Hospital.	206,000	-	-	-	2 15,000	-	12,500	4,220	206,000	31,720	57,904	55,976
Wesson Memorial Hospital.	230,000	-	-	-	8,000	250	20,000	261,062	230,000	289,312	59,972	48,910
West Hanover Library Association.	1,800	-	-	-	-	-	600	-	1,800	600	25	35
West Newton Day Nursery.	5,000	-	-	-	976	-	3,244	1,000	5,000	5,220	5,095	4,085
West Tisbury Free Public Library.	1,300	-	-	-	-	20	1,200	100	1,300	1,320	75	59
Westfield Academy, Trustees of.	-	-	5,000	37,402	82,507	14,414	-	1,059	-	143,757	8,409	8,409
Westfield Atheneum.	20,000	-	2,500	-	23,689	988	21,000	-	20,000	48,177	8,805	8,805
Westford Academy, Trustees of, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Wheaton College.	404,500	-	-	27,422	101,020	7,327	30,000	39,681	404,500	203,450	134,796	155,770
White Fund, Trustees of the.	81,500	-	71,450	3,325	27,860	4,390	-	6,916	81,500	119,041	5,571	4,374
Whitman Memorial Association.	7,000	-	-	-	-	-	400	114	7,000	514	351	456
Whittier Home Association of Amesbury.	6,500	-	-	-	2 500	2 1,400	2 2,400	-	6,500	4,300	387	385
Wilbraham Academy, ¹	-	-	-	-	-	-	-	-	-	-	-	-

2 Par value.

1 No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
William B. Eaton Post 199, Memorial Hall Association of Revere, Mass.	\$12,000	-	-	-	-	-	-	\$1,500	\$300	\$12,000	\$1,800	\$1,762	\$1,833
Wm. E. Sargent Athletic Field Corporation.	5,332	-	-	-	-	-	-	-	-	5,332	-	260	255
William Lawrence Camp, Inc.,	2,100	-	-	-	-	-	-	500	176	2,100	676	175	143
Williams College, President and Trustees of.	1,796,343	\$166,810	\$50,600	\$12,000	\$289,163	\$1,894,702	\$49,700	132,083	55,551	1,963,153	2,433,799	250,724	270,884
Winchester Home for Aged Women,	38,000	27,700	19,200	3,900	45,685	19,460	17,286	2,000	1,443	65,700	108,974	33,038	33,946
Wing Memorial Hospital Association,	8,000	-	-	-	-	-	-	2,000	9	8,000	2,009	7,641	7,786
Winsor School,	284,930	-	-	-	-	27,110	-	8,000	13,706	284,930	48,816	81,501	80,369
Woburn Charitable Association, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Woman's American Baptist Foreign Mission Society.	35,177	-	-	-	-	-	-	-	-	35,177	-	389,296	428,552
Woman's Board of Missions,	-	-	-	16,700	268,050	145,602	-	24,775	-	-	453,127	262,971	212,776
Woman's Charity Club, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Woman's Club of Greenfield, Mass.,	-	6,500	-	-	-	-	853	-	92	6,500	945	-	-
Woman's Friend Society,	15,500	-	-	1,500	1,200	1,21,200	1,13,745	1,450	1,522	15,500	40,667	15,312	15,934
Woman's Home and Foreign Mission Society of the Advent Christian Denomination.	3,700	3,400	-	-	-	-	-	100	612	7,100	712	13,100	13,006
Woman's Home Missionary Association.	-	-	-	-	3,077	53,413	16,707	500	4,235	-	79,932	49,276	45,926
Women's Catholic Union of Charlestown.	5,000	-	-	-	-	-	-	1,000	35	5,000	1,035	321	286

Women's City Club of Boston, . . .	-	-	-	-	5,991	1,941	-	7,932	-	-
Women's Club House Association of Magnolia, . . .	7,721	-	-	-	619	16	7,721	635	697	1,180
Women's Educational and Industrial Union, Trustees of the, . . .	370,000	12,646	20,490	180	-	373	370,000	33,689	3,695	3,802
Women's Union for Christian Work, . .	6,800	-	2,000	143	425	904	6,850	3,472	10,548	10,435
Wood Memorial Home, . . .	27,200	-	340,542	11,000	-	11,026	27,200	494,836	17,032	886
Woodlawn Cemetery, Proprietors of the, . . .	10,000	-	3,840	5,061	200	405	10,000	9,506	3,275	2,588
Woodside Cemetery, ² . . .	-	-	-	-	-	-	-	-	-	-
Worcester Academy, . . .	589,700	3,000	118,050	-	20,000	1,069	589,700	190,769	140,507	166,988
Worcester Agricultural Society, . . .	90,258	-	-	11,287	1,938	437	90,258	13,662	46,500	46,063
Worcester Art Museum, . . .	168,450	70,147	1,017,693	14,705	3	121,210	684,340	2,619,835	191,467	217,352
Worcester Boys' Club, . . .	110,000	-	23,500	-	-	4,780	110,000	71,789	11,705	12,499
Worcester Children's Friend Society, . .	-	3,456	70,821	6,443	-	3,345	-	157,319	21,725	22,377
Worcester County Horticultural So- ciety, . . .	120,000	-	-	11,569	10,255	209	120,000	23,033	13,530	13,197
Worcester County Mechanics Associa- tion, . . .	193,200	-	-	5,458	15,000	2,674	203,400	23,132	24,223	25,578
Worcester Domestic Science School, . .	9,100	-	-	-	14,000	1,790	9,100	4,790	9,765	8,974
Worcester Girls' Club House Corpora- tion, . . .	14,000	-	14,300	15,778	1,000	1,245	14,000	24,823	16,228	10,204
Worcester Habnemann Hospital, . . .	77,800	-	14,500	2,500	-	-	77,800	17,000	18,094	16,910
Worcester Hebrew Talmud-torah School, . . .	11,000	-	-	-	-	-	15,000	-	3,518	3,817
Worcester Knights of Pythias Charit- able and Educational Association, . .	25,000	-	50	-	2,000	211	25,000	2,261	3,800	3,588
Worcester Masonic Charity and Edu- cational Association, . . .	151,700	-	-	7,501	30,000	3,828	161,200	41,329	14,069	12,574
Worcester Natural History Society, . .	29,700	-	710	25,570	608	553	29,700	37,441	1,805	1,672

¹ Par value.² No return.³ No valuation kept.

Abstract of Returns of Property, etc. — Concluded.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Worcester North Agricultural and Driving Association.	-	\$1,004,884	\$20,800	\$34,500	\$46,720	\$143,810	\$583,320	-	\$15,145	\$1,025,684	\$836,781	\$175,652	\$176,311
Worcester Polytechnic Institute,	-	-	-	-	-	-	-	300	50	-	350	100	100
Worcester Reform Club,	-	-	-	-	-	-	-	10,000	71	27,900	34,734	1,653	881
Worcester Society of Antiquity,	27,900	-	-	-	-	-	20,000	25,000	2,400	120,000	29,032	32,311	28,258
Working Boys' Home,	120,000	-	-	-	-	-	-	3,900	5,167	73,000	123,167	43,054	39,720
World Peace Foundation,	26,000	47,000	-	-	-	-	115,000	-	258	-	258	6,926	6,667
World's Christian Endeavor Union,	-	-	-	-	-	-	-	1,500	66	5,000	3,714	320	253
Worthington Library,	5,000	-	-	-	-	-	2,148	-	-	-	-	-	-
Yarmouth Library Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Yearly Meeting of Friends for New England,	5,000	-	-	-	-	-	2,40	2,900	-	5,000	1,940	3,214	3,173
Young Men's Catholic Temperance Association (Marblehead), ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Young Men's Catholic Temperance Society, Beverly.	3,750	-	-	-	-	-	-	800	48	3,750	848	480	432
Young Men's Catholic Temperance Society of Salem.	22,000	-	-	-	-	-	-	2,000	238	22,000	2,238	1,549	1,684
Young Men's Catholic Total Abstinence Society of New Bedford.	9,400	-	-	-	-	-	2,500	2,900	-	9,400	2,666	3,204	3,108
Young Men's Christian Association of Amesbury, Mass.	14,000	-	-	-	-	-	-	2,532	2,59	14,000	2,091	2,548	2,548
Young Men's Christian Association of Dalton.	20,660	-	-	-	-	800	4,612	1,500	133	20,660	7,045	6,685	6,564

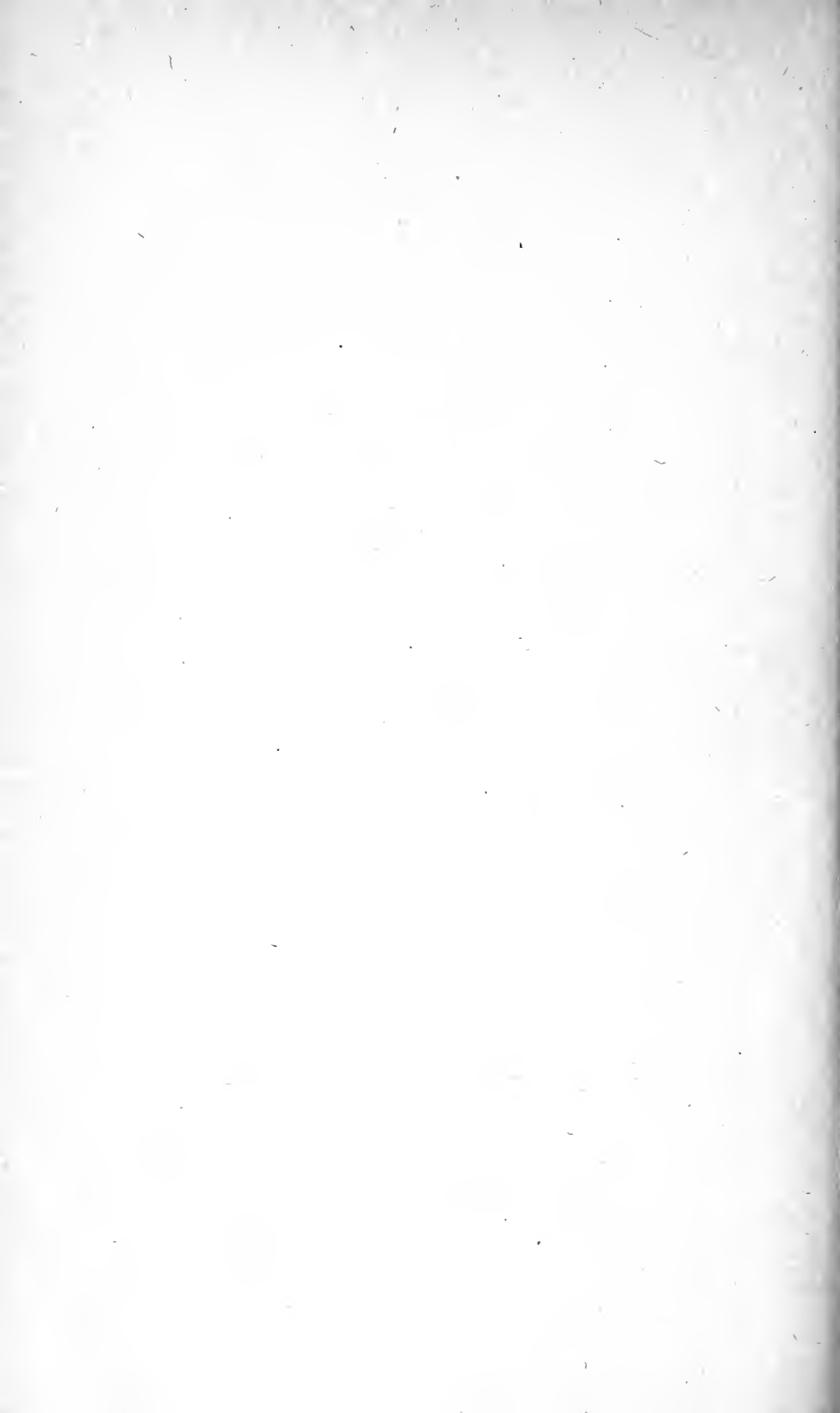
Young Men's Christian Association of Franklin.	32,000	-	-	-	-	-	-	-	2,000	316	32,000	2,316	6,082	5,787
Young Men's Christian Association of Gloucester.	59,000	-	-	-	-	-	-	-	5,700	156	59,000	5,856	16,517	16,517
Young Men's Christian Association of Lynn.	143,600	23,600	-	-	-	33,500	-	-	7,500	1,412	167,200	42,412	24,570	28,462
Young Men's Christian Association of Marblehead.	35,000	-	-	-	-	200	-	1,160	4,000	265	35,000	5,645	4,335	3,710
Young Men's Christian Association of Milford.	11,000	-	-	-	-	-	-	2,000	1,000	-	11,000	3,000	2,315	2,106
Young Men's Christian Association of Northampton, Mass.	62,000	-	-	-	-	2 11,000	-	2 557	2 3,500	2 45	62,000	15,102	10,144	10,099
Young Men's Christian Association of Quincy, Mass.	48,950	-	-	-	-	2 250	-	-	2 3,689	61	48,950	4,000	16,745	16,697
Young Men's Christian Association of Westfield.	12,402	3,468	-	-	-	-	-	-	2 2,200	-	15,870	2,200	6,577	6,667
Young Men's Christian Association of Worcester.	238,200	3,700	2 300	-	2 7,500	2 2,000	-	-	2 15,000	2 6,481	241,900	31,281	39,341	56,332
Young Men's Library Association (Ware).	20,000	-	-	-	-	-	-	3,300	18,000	103	20,000	21,403	2,549	2,605
Young Women's Building Association (Haverhill).	7,500	-	-	-	-	-	-	2 2,642	2 300	2 237	7,500	3,179	3,299	3,340
Young Women's Christian Association, Lowell.	64,400	-	-	-	-	2 16,821	-	2 6,181	2 10,000	2 596	64,400	33,601	22,441	22,466
Young Women's Christian Association of Newburyport.	8,500	-	-	360	-	980	-	8,072	1,000	10,000	8,500	20,412	8,909	8,498
Young Women's Christian Association of Worcester.	150,600	-	-	-	478	33,565	-	16,591	6,500	4,115	150,600	61,249	50,220	46,105
	\$104,815,531	\$23,986,491	\$8,253,984	\$1,588,752	\$20,604,647	\$84,453,617	\$4,077,918	\$16,827,225	\$8,162,998	\$128,802,022	\$143,974,141	\$30,282,516	\$30,489,957	

1 No return.

2 Par value.



INDEX.

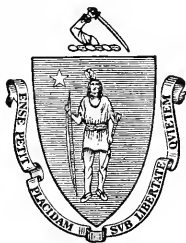


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REPORT
OF THE
TAX COMMISSIONER
OF
The Commonwealth of Massachusetts
FOR THE YEAR ENDING
NOVEMBER 30, 1919



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The Commonwealth of Massachusetts

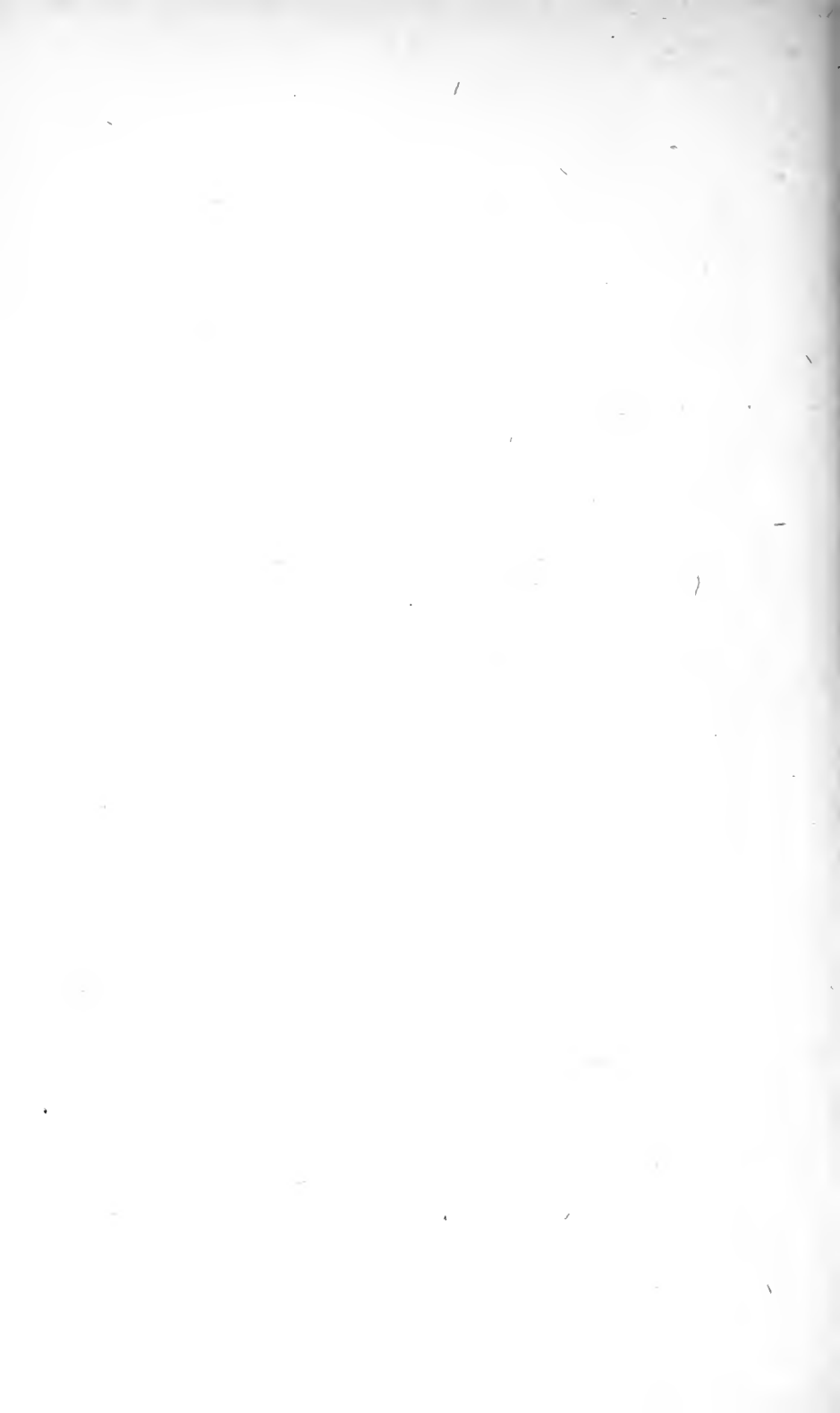
OFFICE OF THE
COMMISSIONER OF CORPORATIONS AND TAXATION,
BOSTON, February 19, 1920.

Hon. JOSEPH E. WARNER, *Speaker of the House of Representatives.*

DEAR SIR: — I have the honor to transmit herewith for the use of the Legislature the annual report of the Tax Commissioner for the year 1919.

Respectfully yours,

WILLIAM D. TREFRY,
Commissioner of Corporations and Taxation.



The Commonwealth of Massachusetts

To the Honorable Senate and House of Representatives.

THE CORPORATION INCOME TAX.

The most important measures relating to taxation enacted by the General Court during the year are undoubtedly the new corporation tax and the various "war bonus" taxes.

The new corporation tax, chapter 355 of the General Acts of 1919, is in part a radical departure from the old corporate excess tax. It developed from the necessities of the State for emergency taxes during the war. The old franchise or corporate excess tax had been in force for over fifty years, and its administration had become fixed and reasonably familiar to the corporations affected by it. The revenue derived from it was regular and certain, and its payment prompt. It is not proposed in the new act to discard the old system entirely. The corporate excess principle is retained in part, and extended to include foreign corporations. The tax will be assessed along the same principles as before, except that the 20 per cent limitation and minimum will no longer be applied, and the rate of taxation per thousand will be reduced to \$5. In addition to the corporate excess tax at the reduced rate, a tax of $2\frac{1}{2}$ per cent will be levied upon the net income of corporations, domestic and foreign, as returned to the Federal government in the last return required of them.

The basis of this tax is the net income as returned to the Federal government in the last return made. Many corporations, domestic and foreign, do all their business in this State, and the income derived from such business is easily ascertainable, and it is attributable to this State.

There is also a large number of domestic corporations which do business outside of Massachusetts. If a foreign or domestic corporation does business outside the State, or in several of the States, the income must be allocated, to show what income is taxable in Massachusetts. The rules for allocation of income are, briefly, as follows. They are complicated, somewhat arbitrary and intricate, and will require much careful thought and sound judgment to administer so as to do justice to the corporation and to the Commonwealth. The Commissioner of Corporations and Taxation is required to determine as income from business carried on within the Commonwealth, taxable under this act:—

1. Interest and dividends taxable to an inhabitant under chapter 269, General Acts of 1916.

2. Gains from the sale of intangible personal property in the case of Massachusetts corporations.

3. Gains from the sale of real estate or tangible personal property, to be apportioned to the States in which such property is situated.

Of the remainder one-third is to be attributed to business carried on within the Commonwealth in proportion as the tangible property of the corporation situated within the Commonwealth bears to the whole tangible property of the corporation wherever situated.

Another third is to be attributed to Massachusetts business in proportion as the expense paid by the corporation for wages, salaries and commissions, or other compensation to employees, and assignable to the Commonwealth, bears to the total expense paid for these objects to all employees.

The remaining one-third is to be attributed to Massachusetts business in proportion as the gross receipts assignable to Massachusetts bears to the total gross receipts of all its business.

Provision is made for cases where only two of the above rules apply, and for cases where one only of the rules applies. A definition is given of what shall be considered expenses assignable to the Commonwealth, and of what shall be considered gross receipts assignable to the Commonwealth.

These are the main provisions of the new law, and it will be seen that it is a combination of the old corporate franchise tax and the income tax. It is extremely technical, and its administration will be attended with much difficulty. Undoubtedly the law will need amendments to smooth out inconsistencies and expressions of doubtful meanings, and to eliminate inequities. Rulings will be issued from time to time to regulate the administration of the law, and proper forms for returns, with instruction sheet, will be furnished.

It is too early to predict how much revenue will be produced by this law. Those who were instrumental in its enactment intended that it should produce as much as the old law and somewhat more. But there is no basis upon which any certain amount can be estimated. The old law was certain in its application, and the revenue produced by it was paid into the treasury, practically in full, on or before the tax was due, and the assessment and collection were practically closed within the year. No such certainty can be expected under an income tax law, because the examination of returns and accounts, and the time allowed for appeals and adjustments, will cause additional work and delay. It is not expected, however, that the slower coming in of the revenue will at all embarrass the payment of the Commonwealth's obligations.

I have called attention to these provisions for the allocation of income between the States because they are of great importance to corporations in determining the basis of the tax. Under these provisions every corporation will eagerly look for the rule most favorable to it, and the number of cases upon which the Commissioner will be required to exercise his discretion will be very large. This all tends to increase the difficulty of administration, and makes for uncertainty in the application of the law.

THE WAR BONUS TAX.

The closing of the war brought many problems to the States and to the various cities and towns. The tremendous expenditure of treasure required for the expenses of this country on a war basis were unprecedented in history, and bore heavily upon the resources of the State as of towns and cities. Massachu-

setts bore her burden with the rest of the States, and the evidence of it is apparent in the various expedients to raise money by taxation which are now in force. Massachusetts conferred upon her returning soldiers every possible honor, public and private. The last act of Massachusetts was to give a gratuity of \$100 to each discharged person who served in the military or naval service of the war.

The objects of the State's bounty are defined to be each commissioned officer, enlisted man, field clerk and army and navy nurse, recognized as such by the War or Navy Department, who was mustered into the Federal service and reported for active duty subsequently to February, 1917, and prior to November 11, 1918, and similarly, those who enlisted and reported for active service in the United States Navy, United States Naval Reserve, United States Marine Corps, United States Coast Guards, or the National Navy Volunteers, between the same dates, and to every man who served during the war in the regular army, navy or marine corps, and to the dependents or heirs at law of such persons, provided they had been residents of the Commonwealth not less than six months prior to their entry into service. This sum is absolutely secured to such person without being subject to the claims of creditors, capable of assignment, and without being regarded as assets, legal or equitable, of the estate of such person deceased.

For the purpose of meeting the expenditures authorized by the act the Treasurer and Receiver-General was authorized, with the approval of the Governor and Council, to issue bonds or notes from time to time, as they were needed, to an amount not exceeding \$20,000,000 for such terms as the Governor should recommend to the General Court.

To provide for the payment of the bonds and notes as they mature five statutes were enacted.

First. — It was provided that an additional poll tax should be assessed upon each poll for four years, 1920, 1921, 1922 and 1923, which is to be assessed by the Tax Commissioner upon each city and town in the Commonwealth, as a special tax to be paid to the Treasurer and Receiver-General of the Common-

wealth, on the certificate of the Tax Commissioner. It is provided that not less than one-half of the loan shall be provided for by this poll tax.

Second. — By chapter 342 of the General Acts of 1919 it was provided that the war emergency taxes levied upon foreign and domestic corporations, chapters 253 and 255 of the General Acts of 1918, should be revived for one year, and the proceeds should be applied to the payment of the War Bonus Loan. This tax was at the rate of 1 per cent upon the net income of corporations as shown by their return of income to the Federal government due next prior to the passage of the act, and no credit was given for any Federal war or excess profits or other income taxes.

Third. — By the same statute, chapter 342 of the General Acts of 1919, an additional tax of one-half per cent upon income taxable under section 2 of chapter 269 of the General Acts of 1916 (that is, upon the income received from intangible personal property) is to be levied for four years, 1920, 1921, 1922 and 1923.

Fourth. — Chapter 191 of the General Acts of 1918 was revived and made applicable to property or any interest therein passing or accruing upon the death of persons who died subsequent to the passage thereof and within one year thereafter, or who have died in the interval between the third day of May in the current year and the date of said passage. This amounts to the addition of 25 per cent to the taxes levied upon such property or interests for the period between May 3, 1919, and July 23, 1920.

Fifth. — It is also provided that there shall be levied upon cities and towns for the four years above named a special State tax of \$660,000 for each of said years.

All amounts collected under the provisions of these acts are to be set apart by the Treasurer and Receiver-General and held as the "military and naval service fund of 1919," which, with accumulations of interest thereon, are to be used to meet payments made to residents of Massachusetts who served in the army and navy of the United States during the war with Germany, and to meet payments of notes and bonds issued for

said purposes and the interest payments thereon. Any surplus remaining in said fund after all such payments have been made shall be disposed of as the General Court shall hereafter prescribe by law.

A summary of the results which may be obtained under these laws, estimated upon the results obtained in 1919, would produce the following amounts:—

1. One-half of the loan is to be taken care of by an additional assessment of \$3 on polls which would produce at least \$10,000,000, but inasmuch as the number of polls to be assessed is over 1,000,000, as shown by the Table of Aggregates, Public Document No. 19, the amount actually assessed for four years would probably be in excess of \$10,000,000, namely, about \$12,000,000.

2. The additional assessment on inheritances, namely, 25 per cent on the amount of each tax, will produce at least \$1,000,000.

3. The increase of one-half per cent on the rate on income from intangibles for four years, on the basis of the amount produced in 1919, would amount to \$3,054,320.

4. The addition of \$660,000 for four years to the State tax would produce \$2,640,000.

5. The tax of 1 per cent upon the net income of domestic and foreign business corporations, including insurance companies, for one year (1919) produced on domestic corporations \$3,405,209, and on foreign corporations, \$705,612, making a total of \$4,110,821.

The probable amount of these taxes for the four years should be not less than \$22,805,141. It is not expected that it will require the amount of \$20,000,000 to meet the payments of gratuities approved by the Treasurer and Receiver-General. The provisions for the funding of the loan will be more than sufficient to pay it with interest thereon at maturity.

DISTRIBUTION OF THE INCOME TAX.

Chapter 314, General Acts of 1919, is another important act, which seeks to establish a more equitable method of distributing the surplus of income tax collected by the Commonwealth over and above the amount necessary to reimburse the cities and

towns for the loss which they sustained by being deprived of the power to assess locally intangible property. Several statutes have been enacted since the passage of the income tax law dealing with this subject. In all of them it was sought to reimburse the cities and towns for the losses sustained, and further, to distribute the surplus upon the basis of the assessment of the State tax. Since 1916 a large number of the cities and towns have regained the valuation of personal property assessed before the passage of the income tax law, so that there is now no reimbursement to be made to them.

The question of how the surplus should be equitably distributed had become a more and more vital question to the cities and towns. Chapter 314 answers this question by making each year a progressively smaller return of the amount to be reimbursed on account of this loss, so that in ten years the distribution on account of the amounts of revenue lost to cities and towns will be eliminated, and thereafter the portion of the tax which is subject to distribution will be apportioned to cities and towns on the basis on which they pay the State tax. The constitutionality of this statute was assailed on the ground that it took income collected from one city or town and returned it to other cities and towns, and that by so doing the general principle of law, that the people of one district cannot be taxed for the benefit of another district, was violated.

It was also urged that the statute was in contravention of the constitutional guaranties of the equal protection of the laws, and of the provision of the United States Constitution guaranteeing citizens of the United States against being deprived of property without due process of law.

The Supreme Judicial Court, in *Duffy et al. v. C. L. Burrill*, Treasurer and Receiver-General of the Commonwealth, decided that by placing the administration of the income tax in the hands of State officials the whole Commonwealth was made a taxing district; that the revenue was collected for all the people of the Commonwealth and not for any particular city and town; that the city and town was no longer a taxing district as far as the assessment of the income tax was concerned; that the distribution of the surplus revenue derived from the income tax among all the cities and towns upon the basis of the State

tax was not in violation of chapter I, section I, Article IV of the Constitution of Massachusetts requiring taxation to be proportional; and that the scheme of distribution adopted by the new statute did not impair the rights of citizens as to the equal protection of the laws or as to taking property without due process of law.

The statute finally will have the effect of equalizing the distribution of the revenue produced by the income tax among all the cities and towns and districts of the Commonwealth on the basis of real estate and tangible personal property. The principle thus established is probably as equitable as could be devised under the circumstances.

STATISTICS.

An examination of the statistics given in another part of this report relating to the organizations of corporations and incidental matters will show the rapid increase in the number of transactions connected with the organization of corporations, and the statements required to be filed by them. The business of this branch of the Corporation Division has practically doubled. These statistics are an index of the activity which has sprung up in the business world, which is evidently preparing for an increase of business in all departments of commercial activity. A few comparisons will be enumerated.

The number of organizations certified in 1918 was 1,456, and in 1919, 2,516, an increase of 1,060, with authorized capital stock of \$266,710,250, an increase of \$130,332,675 over 1918.

Eight trust companies with a capital of \$1,650,000 have been organized as compared with three trust companies with a capital of \$400,000 in 1918; 251 charitable and religious corporations under chapter 125, Revised Laws, have been organized as against 147 in 1918; 560 business corporations have increased their authorized capital by \$205,859,225 as compared with 500 companies in 1918, with an increase of \$61,633,800. A corresponding increase in the number of transactions has taken place in the other items which are dealt with by this branch, which seems to bear out the general opinion that every one has that the business of the State is increasing and the corporations are preparing to take care of it.

ADDITIONAL ASSESSMENTS.

There has been assessed under the provisions of chapter 342 of the General Acts of 1919, which revived and re-enacted chapters 253 and 255 of the General Acts of 1918, the sum of \$4,110,822.44, of which \$3,405,209.82 was assessed upon domestic corporations and \$705,612.62 was assessed upon foreign corporations.

This is an assessment at 1 per cent upon the net income of such corporations.

RECOMMENDATIONS FOR LEGISLATION.

1. *Inheritance Tax.*

I renew my recommendation, made in 1918, that gifts made in contemplation of death be taxed under the inheritance tax laws of the Commonwealth. I stated at that time that many people take advantage of the failure of the inheritance tax law to provide that such gifts be taxed, and that thereby considerable revenue which ought legitimately to come to the State is lost. The fact grows more apparent as time goes on, and the losses are becoming so great that I deem it my duty to call attention to the matter again.

Almost all the States which have legacy tax laws have provided for this possibility of escape from taxation, and the Federal laws are very stringent in their provisions. I predict that if this omission is not provided for now, in a few years the loss in taxes to the Commonwealth will grow into millions. I earnestly recommend an amendment to these laws providing for the taxation of gifts in contemplation of death.

2 and 3. *Income Tax Legislation.*

Possibly the one criticism of our income tax system which can be made with some semblance of justification lies in the complications incident to the various classifications of taxable and exempt income. While, fundamentally, these classifications, or most of them, rest upon perfectly sound theoretical foundations, yet it is still an undeniable fact that the complexities incident to the four classifications as established are

somewhat of a handicap both to the administration of the law and to the tax-paying public, who find it quite difficult properly to allocate the various kinds of income in their returns. In the course of approximately 8,000 verifications of returns made within the past two years, nearly half of that number were found to be in error, either in favor of or against the interests of the taxpayer.

While it is hoped that a method presently may be found to ameliorate some of these complications, and while no specific legislation to this end is to be here suggested, it is proposed to include in the annual report some statistics and suggestions directed to the desirability of the abolition of the gains or 3 per cent classification and its inclusion, slightly modified, within the business classification; and it is only in case no action of this character is to be considered advisable during the 1920 session that the following recommendation is made.

Subsection (c) of section 5 of the Income Tax Law provides for the taxation of "the excess of the gains over the losses received by the taxpayer from purchases or sales of intangible personal property, . . ." While the definition of a "sale" by some authorities seems to be broad enough to include a barter or exchange (see Kent's Commentaries), this interpretation is called in doubt by other authorities, who confine the concept of a "sale" to embrace only "the transfer of . . . property in a thing for a price in money." (See Benjamin on Sales.) If this latter interpretation be the one to be adopted by the courts in construing our taxing statute, much of this class of income will be found to be exempt from taxation for this technical reason. It does not seem reasonable to assume that it was not the intention of the legislation to embrace in this classification all transfers of intangible property for value, whether in money or for property which has a money value, otherwise the form rather than the substance of the transaction would always govern its taxability. It is therefore suggested, if this classification of income is to be retained, that the statute be qualified by the addition of the words "or other dispositions," so that there may be no possible doubt of the inclusion of gains from dispositions of property by barter or exchange for other property of value.

The only other suggestion for legislation at this time relates to the exemption of \$250 from the income of the taxpayer from profession, employment, trade or business on account of minor children. The present age limit of such children for whom such exemption may be claimed is fixed at eighteen years and was probably copied from the Federal law, possibly without a very thorough analysis of the underlying reasons for fixing upon that particular age. It is true that many children become self-supporting on or before reaching the age of eighteen years, and undoubtedly the ideal situation would be to exempt the parent's income in the amount specified so long as each child remained actually dependent and to cut off the exemption immediately thereafter. But such a course, it is anticipated, would complicate the administration of the law to a degree out of proportion to the additional taxes thereby collected, and it is undoubtedly the better practice to fix an arbitrary age limit and be content with substantial justice in the ordinary case.

Is the present age limit a just and fair one to the average taxpayer? When it is considered that as time goes on more and more of our young men and women are seeking higher education, not alone from the homes of the wealthy but from the homes of mechanics and the great middle classes (so called) as well as from those of moderately circumstanced merchants and relatively low-salaried professional men; when it is realized that many a parent of moderate though taxable income is financing one or more boys or girls through a college course; and, particularly, when it is acknowledged that between the ages of eighteen and twenty-one years the expense of maintenance of dependent children, especially the child in college, is more than double the expense of any prior year, — there seems to be much equity in the frequent complaint that the age limit of eighteen years is too low and that this limit may well be raised to twenty-one years, the legally and generally recognized age of independence. Before this suggestion reaches the stage for action in the General Court, it is planned to present definite statistics, now in preparation, which will give a reasonably accurate idea of the effect of the accompanying act upon the revenue.

4. Listing of Poll Taxes.

Since the passage of chapter 679 of the Acts of 1913 the assessors of a majority of all except the smaller municipalities, in accordance with the provisions of this act, have listed and certified to the collectors of taxes, in advance of the lists of property taxes, the whole or a part of the poll taxes.

The passage of chapter 321 of the General Acts of 1919 has provided more fully for the early assessment and collection of the poll taxes, and I anticipate that it will result in the general adoption of this method. This will involve the listing of the poll taxes separate from the property taxes. I wish to modify the arrangement of the books provided to the assessors pursuant to section 57 of Part I of chapter 490 of the Acts of 1909 in such a manner as to provide for the new condition and also to make a saving in the cost of the books. I feel that I am prevented from making this change because of the definite directions contained in said section 57. I recommend an amendment of section 57 sufficient to authorize the arrangement of the books to suit the present conditions.

5. Collection of Poll Taxes.

By the provisions of section 10 of chapter 283 of the General Acts of 1919 the poll tax for the years 1920, 1921, 1922 and 1923 is fixed at \$5. By the provisions of sections 13, 14 and 15 of said chapter the Tax Commissioner is required to assess and the Treasurer and Receiver-General to collect from each city and town, respectively, \$3 on account of each \$5 poll tax assessed in each of said years.

It appears, however, that the statute above mentioned fails to take into account the fact that existing statutory provisions prevent the collection from some of the persons assessed of the whole or a part of the poll taxes assessed in the years in question. These provisions are stated below.

The fourteenth clause of section 5 of chapter 490 of the Acts of 1909, as amended by section 3 of chapter 144 of the General Acts of 1916, grants to certain veterans of the Civil War exemption, at their request, from payment of the poll tax.

Chapter 49 of the General Acts of 1918, as amended by chapter 9 of the General Acts of 1919, grants to certain persons who have been in the military or naval service of the Federal government in the World War exemption from the payment of the poll tax "up to and including the year of their discharge."

The last sentence of section 9 of chapter 283 requires the abatement, on application, of \$3 of the poll tax of each of the years 1920, 1921, 1922 and 1923 of any person entitled to the benefits of said chapter 283.

I believe it was not the intention of the Legislature to require from the municipalities contributions under the provisions of said chapter 283 with respect of poll taxes which, by reason of the three provisions of law above described, may not be collected from the persons assessed.

I therefore recommend that legislation be enacted which will allow the Tax Commissioner to take into account in the assessment to be laid upon the municipalities the exemptions from payment of poll taxes caused by the provisions of the statute above described, and also to make abatements in cases where the assessments laid have not been computed in such manner as to include allowance for such exemptions.

I feel, also, that some statutory provision should be made with regard to poll taxes abated by the assessors pursuant to the provisions of section 83 of Part I of chapter 490 of the Acts of 1909, as amended by chapter 226 of the Acts of 1913.

Pursuant to these provisions undoubtedly many taxes have been abated which were collectible when committed to the collector of taxes and for a reasonable time thereafter, but have eventually become uncollectible by reason of the lack of faithful performance of his duty by the collector. The municipality is protected by the bond of the collector of taxes from loss by failure to collect in such cases, and I am convinced that no law should be enacted which will deprive the Commonwealth of the contribution by the municipality of the required \$3 on account of each poll tax assessed by reason of failure on the part of the collector of taxes to enforce the collection in every possible instance.

It is nevertheless true that some such loss of poll taxes is unavoidable, and justice may require that the Tax Commis-

sioner be given authority to exercise his discretion as to the extent to which the Commonwealth shall relieve the municipalities with respect to such losses.

6. *Dissolution of Corporations.*

In accordance with a practice of several years' standing, I respectfully request the dissolution by legislative act of such corporations as appear from the records of the department to be no longer in active business. To continue to carry such corporations upon our files entails much detail work, and no good purpose appears to be served by the continuation of corporate existence. Dissolution by legislative act has in the past proved to be a procedure welcome not only to public officials but to the corporations themselves and to their officers. A bill for dissolution has been presented. I have not included therein the list of corporations to be dissolved, but I shall be prepared to submit such list to the committee upon request.

THE BUSINESS OF THE DEPARTMENT FOR THE YEAR.

The duties assigned by law to the Tax Commissioner and Commissioner of Corporations naturally fall into six groups:—

- I. The taxation of corporations.
- II. The taxation of incomes.
- III. The taxation of legacies and successions.
- IV. The taxation of transfers of stock.
- V. The supervision of boards of assessors.
- VI. The approval of corporate organizations and reports.

For convenience, therefore, this part of my report is divided into six parts.

I. THE TAXATION OF CORPORATIONS.

1. *Public-service Corporations* (Acts of 1909, Chapter 490, Part III, Sections 39 to 43; General Acts of 1916, Chapter 299, Sections 1 and 2; General Acts of 1918, Chapter 264, Sections 1 and 2).—This heading includes railroads, street railways, telephone and telegraph companies, gas and electric light companies, trust companies and water companies, together with a few miscellaneous corporations which are included for the reason that they are not subject to the general Business Corporation Law. The whole number of these public-service corporations making tax returns as of April 1 is 353. Of these, a tax was assessed upon the corporate excess of 212. The total amount of taxes so assessed was \$2,103,490.09, of which \$252,969.19 was laid upon the street railways and \$1,850,520.90 upon the other public-service corporations. Of the \$252,969.19 assessed upon street railways, \$248,075.61 is apportioned to cities and towns in proportion to mileage of tracks, and \$4,893.58 to the Commonwealth on account of trackage in public reservations. Of the \$1,850,520.90 assessed upon other public-service corporations, \$1,373,638.77 is apportioned to cities and towns, and \$476,882.13 to the Commonwealth. The part apportioned to the cities and towns is governed by three statutes which lay down different methods of apportionment for different classes of corporations. Taxes paid by gas, electric light and water companies are apportioned to the cities and towns where the

business of the corporation is carried on. The taxes of railroads, telephone and telegraph companies are apportioned to the several cities and towns in proportion to the total assessed value of property actually taxed in each city and town for the preceding year. Taxes assessed on trust companies and some miscellaneous companies are apportioned to cities and towns in proportion to shares of stock owned by residents. The part apportioned to the Commonwealth is on account of shares of stock owned by nonresidents of the Commonwealth or by certain corporations. The following table will show the amounts applicable to the different classes of corporations in detail:—

	Cities and Towns.	Common- wealth.
Gas, electric light and water companies,	\$125,115 44	\$8,189 20
Railroads, telephone and telegraph companies,	646,865 79	363,898 51
Trust and certain miscellaneous companies, ¹	601,657 54	104,794 42
	\$1,373,638 77	\$476,882 13

¹ Of this amount \$94,582.72 was assessed upon trust companies at the rate of two-fifths of 1 per cent of the total amount of its capital stock, surplus and undivided profits, as provided by section 1 of chapter 264 of the General Acts of 1918.

The total value of the capital stock of the public-service corporations as ascertained by me for the purposes of taxation is —

Street railways,	\$51,924,003
Other public-service corporations,	409,410,230
Total,	\$461,334,233

The value of the corporate excess upon which the tax is actually assessed is —

Street railways,	\$13,032,935
Other public-service corporations,	91,776,760
Total,	\$104,809,695

(For summaries and comparisons, see page 23 following.)

2. *Domestic Business Corporations* (Acts of 1909, Chapter 490, Part III, Sections 39 to 43; General Acts of 1918, Chapter 222). — This heading includes mercantile and manufacturing corpora-

tions, all of the corporations subject to the Business Corporation Act (Acts of 1903, chapter 437). The whole number of business corporations making tax returns as of April 1 is 11,844. Of these, a tax was assessed upon 9,188. In the case of 533 the tax was computed under the minimum provision of the law (*i.e.*, upon one-tenth of 1 per cent of the value of the capital stock); in the case of 2,909 the tax was computed under the maximum provision of the law (*i.e.*, upon 120 per cent of the value of the real estate, machinery, merchandise and taxable securities owned by the corporation); in the case of the balance, 5,746, the tax was computed upon the full value of the corporate excess. The minimum tax assessed aggregated \$205,-870.52, as compared with \$160,181.94 in 1918.

The most significant fact in relation to the taxation of business corporations is that 2,909 corporations were taxed under the maximum provision of the law; that is, they were taxed upon 120 per cent of the value of their real estate, machinery, merchandise and taxable securities, instead of upon the full fair cash value of their capital stock. In these 2,909 cases the total value of the corporate excess (*i.e.*, a total value of the capital stock less deductions allowed by law) was found to be \$376,-183,893, while the maximum value upon which the tax was laid was only \$166,969,882. In other words, the limiting or maximum clause of the statute brought it about that these corporations were taxed upon the latter figure, although their corporate excess had a value represented by the former figure. The untaxed part of the corporate excess of these 2,909 corporations was, therefore, \$209,214,011. If the law had allowed the levying of a tax upon this item, the corporations would have paid \$4,060,843.95 more franchise taxes than they actually paid. In 1918 the value of the untaxed part of the corporate excess of 2,973 corporations which were taxed under the maximum provision of the law was \$203,759,178.

The total tax assessed by the department upon business corporations in 1919 is \$9,510,253.92. There is apportioned to the Commonwealth on account of shares of stock of these corporations owned by non-residents of Massachusetts, and on account of corporations doing all their business outside the State, \$1,609,791.70; the balance of \$7,900,462.22 is apportioned to

cities and towns where the corporations carry on their business in proportion to the location of their tangible property. The figures of *apportionment* given herein in relation to both *public-service* and *domestic business corporations* give the amounts which would accrue to the Commonwealth and to the cities and towns if all assessed taxes were paid; it should be constantly borne in mind that the amounts actually accruing to the Commonwealth and to the cities and towns vary from these figures. The Treasurer and Receiver-General reported to me the amount of corporate franchise taxes actually paid by all classes of corporations up to the close of business November 4 as \$11,016,479.44. Subsequent payments to the close of the fiscal year aggregated \$298,505.20. These taxes were paid by corporations as follows:—

Street railways,	\$250,710 27
Other public-service corporations,	1,808,472 61
Business corporations,	9,255,801 76

We made a distribution of the amount paid up to November 4 in time for settlement with the cities and towns on November 15; a subsequent distribution was made as of the close of the fiscal year. The results of both distributions appear below:—

	Accruing to Common- wealth.	Distributed to Cities and Towns.
Street railways,	\$4,893 58	\$245,816 69
Other public-service corporations,	475,003 75	1,333,468 86
Business corporations,	1,576,925 76	7,678,876 00
	\$2,056,823 09	\$9,258,161 55

During the year the Treasurer and Receiver-General has also reported to me the payment in full of \$704,286.54 on account of taxes for years previous to 1919. This amount has been distributed as follows:—

	Accruing to Common- wealth.	Distributed to Cities and Towns.
Street railways,	\$4,948 31	\$302,354 47
Other public-service corporations,	34 70	2,425 02
Business corporations,	118,230 23	276,293 81
	\$123,213 24	\$581,073 30

The amount thus shown as accruing to the Commonwealth and to the cities and towns has no relation to the figures of the Treasurer and Receiver-General relating to corresponding items. This is owing to the fact that distribution made in a given fiscal year includes taxes paid in a previous fiscal year. Our figures show the distribution made by us during the fiscal year ending November 30, 1919; the figures of the Treasurer relate only to receipts and payments during the same period.

Details of the distribution of corporation taxes appear in Table A, on page 100.

Further details as to the taxes of both public-service and domestic business corporations appear in the following tables: —

Valuation of Capital Stock.

	1918.	1919.	Increase.	Decrease.
Street railways,	\$50,787,601	\$51,924,003	\$1,136,402	—
Other public-service corporations,	196,037,451	409,410,230	213,372,779	—
Business corporations,	1,487,428,867	1,841,084,052	353,655,185	—
Total,	\$1,734,253,919	\$2,302,418,285	\$568,164,366	—

Value of the Corporate Excess upon which the Tax is assessed.

	1918.	1919.	Increase.	Decrease.
Street railways,	\$13,551,695	\$13,032,935	—	\$518,760
Other public-service corporations,	75,334,147	91,776,760	\$16,442,613	—
Business corporations,	657,153,583	690,618,801	33,460,218	—
Total,	\$746,044,425	\$795,428,496	\$49,902,831	\$518,760

Rate of Taxation of Corporate Franchises.

YEAR.	Rate per M.	YEAR.	Rate per M.
1864,	\$16 66	1892,	\$14 88
1865,	17 56	1893,	15 30
1866,	14 83	1894,	14 80
1867,	16 67	1895,	14 95
1868,	13 12	1896,	15 10
1869,	15 52	1897,	15 26
1870,	15 44	1898,	15 69
1871,	14 84	1899,	15 78
1872,	14 53	1900,	16 14
1873,	14 49	1901,	16 18
1874,	15 51	1902,	16 18
1875,	14 68	1903,	16 76
1876,	12 80	1904,	16 60
1877,	12 84	1905,	17 25
1878,	12 54	1906,	16 87
1879,	12 78	1907,	17 03
1880,	15 35	1908,	17 20
1881,	14 78	1909,	17 35
1882,	15 28	1910,	17 60
1883,	14 98	1911,	17 93
1884,	15 95	1912,	17 97
1885,	14 14	1913,	17 92
1886,	14 48	1914,	18 09
1887,	15 06	1915,	18 55
1888,	14 68	1916,	19 14
1889,	14 72	1917,	19 47
1890,	14 84	1918,	19 07
1891,	14 50	1919,	19 41

3. *Savings Banks and Savings Departments of Trust Companies* (Acts of 1909, Chapter 490, Part III, Sections 21 to 24, and Chapter 342; Acts of 1911, Chapter 337). — This heading includes 196 savings banks, the Massachusetts Hospital Life Insurance Company and 80 savings departments of trust companies (6 of which were established after May 1 and were taxed only in the November assessment). The tax is assessed twice each year, as of May 1 and November 1, upon the average

deposits, less certain specified investments, at the rate of $2\frac{1}{2}$ mills on the dollar. The essential facts relating to this tax are shown in the following table:—

	Month.	Average Deposits subject to Tax.	Deductions.	Taxable Deposits.	Tax.
196 savings banks, . .	May, . .	\$1,061,947,602	\$699,264,538	\$362,683,064	\$906,706 92
196 savings banks, . .	November, .	1,095,373,864	734,360,769	361,013,095	902,531 97
Massachusetts Hospital Life Insurance Com- pany. }	May, . .	26,216,481	14,243,702	11,972,779	29,931 94
	November, .	26,037,133	14,416,145	11,620,988	29,052 47
74 savings departments,	May, . .	53,339,038	27,595,323	25,743,860	64,359 40
80 savings departments,	November, .	74,939,776	37,701,106	37,238,670	93,096 38
Total, . . . .	. . . .	\$2,337,853,894	\$1,527,581,583	\$810,272,456	\$2,025,679 08

This tax of \$2,025,679.08 for 1919 compares with \$1,983,-588.69 for 1918 and \$2,112,737.36 for 1917.

4. *Insurance Companies.* (a) *Tax upon Premiums* (Acts of 1909, Chapter 490, Part III, Sections 28 and 29). — In accordance with the provisions of these sections a premium tax was assessed upon 11 foreign life companies; 250 fire and marine companies, of which 47 were Massachusetts companies; and 75 miscellaneous companies, of which 27 were Massachusetts companies. The total value of premiums taxed was \$90,501,-842.16. Of this amount \$35,559,438.55 was taxed at the rate of 1 per cent, \$53,380,039.81 at the rate of 2 per cent, \$1,103,-545.23 at the rate of $2\frac{1}{2}$ per cent, \$57,937.90 at the rate of $2\frac{3}{4}$ per cent, and \$400,880.67 at the rate of 3 per cent. So far as the tax authorized by these sections relates to foreign life insurance companies, it has been decided (*Metropolitan Life Ins. Co. v. Commonwealth*, 198 Mass. 466) that the tax shall be exacted only in cases where and to the extent that such tax exceeds the tax assessed under section 26 upon net policy values (see (b), page 26). The amount of premium tax which would have been paid by these 11 foreign companies, were it not for the credit to be given on account of the tax on net policy values, is \$279,860.33. But in the case of 7 of these 11 companies upon which a premium tax of \$230,526.79 was computed, the tax upon net policy values exceeded the premium

tax, and so no premium tax was exacted; and in the case of the other 4 companies upon which a premium tax of \$49,333.54 was computed, there was given a credit of \$39,068.62 assessed as the tax on net policy values under section 26. Therefore these 11 companies are actually required to pay only \$10,264.92 as a premium tax.

The total premium tax assessed was —

Life companies,	\$10,264 92
Fire and marine companies,	756,436 27
Miscellaneous companies,	428,106 93
<hr/>	
Total,	\$1,194,808 12

(b) *Life Insurance Excise Tax* (Acts of 1909, Chapter 490, Part III, Section 26). — This tax is assessed upon the net value of policies upon the lives of residents of Massachusetts at the rate of one-fourth of 1 per cent, whether such policies have been issued by foreign or domestic companies. The aggregate net value of such policies was \$295,998,359. These policies were issued by 28 companies, of which 9 were Massachusetts companies. The total tax assessed was \$739,995.92.

(c) *Savings Bank Life Insurance Tax* (Acts of 1907, Chapter 561, Section 24). — Under this section the general insurance guaranty fund and 4 savings banks were taxed at the rate of one-half of 1 per cent. The total amount taxable was \$430,-672.34. The total tax assessed was \$2,153.36.

5. *Taxation of Shares of National Banks*¹ (Acts of 1909, Chapter 490, Part III, Sections 11 to 20). — The shares of stock of each national bank are taxed as personal property of the owners by the assessors of the city or town in which the bank is located. The tax is paid by the bank to the city or town collector. The assessors report to the Tax Commissioner the facts of their assessment, together with a list containing the names and residences of bank stockholders and the number of shares owned by each. It is the duty of the Commissioner to see to it that the tax thus collected on account of each share of bank stock reaches the municipality in which resides its owner, if in Massachusetts; that such tax remains in the treas-

¹ Includes one State bank.

ury of the Commonwealth in cases where the owners reside outside of Massachusetts; and that refunds on account of this tax are made to savings banks and charitable corporations, as provided for in sections 18 and 20. The total amount of tax paid upon shares of stock in 164 national banks was \$2,339,560.67. One per cent of this was allowed to the municipalities as payment for assessment and collection. The amount to be accounted for and distributed was, therefore, 99 per cent of \$2,339,560.67, or \$2,316,165.06. Of this amount \$765,993.58 was the tax upon shares owned by residents of the cities and towns which assessed and received the tax. Accordingly, this amount was retained by such municipalities. The balance of the tax, \$1,550,171.43, was paid into the treasury of the Commonwealth, to be accounted for as heretofore indicated. The accounting for the whole tax appears in the following table:—

Total tax on bank shares,	\$2,339,560 67
Retained by cities and towns by which the tax was collected,	\$789,389 24
Paid into treasury of the Commonwealth,	1,550,171 43
	<hr/> \$2,339,560 67
Received by the Treasurer and Receiver-General as above,	\$1,550,171 43
Paid to cities and towns on account of owner- ship by residents of shares in banks located elsewhere in the Commonwealth,	\$791,487 68
Paid to savings banks,	70,155 53
Paid to literary, scientific and charitable societies,	37,206 30
Balance accruing to the Commonwealth,	651,321 92
	<hr/> \$1,550,171 43

The item \$651,321.92 retained by the Commonwealth is subject to claims not adjusted before the close of the fiscal year. Details of amounts received by each municipality appear in Table B, on page 110.

6. *Foreign Corporation Excise Tax* (Acts of 1909, Chapter 490, Part III, Section 56; General Acts of 1918, Chapter 235). — This tax is assessed upon foreign corporations, subject to chapter 437 of the Acts of 1903, at the time of filing the annual certificate of condition. The tax is in the amount of one-

fiftieth of 1 per cent of the authorized capital stock up to \$10,000,000, but the tax is not to exceed \$2,000 in any given case. The payment of the tax is a condition precedent to the filing of the certificate of condition with the Secretary of the Commonwealth. No distribution of this tax is provided for by law, since it is in addition to taxation by the cities and towns upon all the property of the corporations within their jurisdiction. The tax has been assessed upon 1,844 corporations in the total amount of \$348,444.30.

7. *Expenses of Commissions* (Acts of 1914, Chapter 742, as amended by General Acts of 1917, Chapter 205, and Acts of 1914, Chapter 787). — The Auditor of the Commonwealth reported that the sum of \$40,465.26 was the amount to be assessed upon corporations and individuals for the expenses of the Board of Gas and Electric Light Commissioners. The amount is that appropriated by the Legislature less any unexpended balance remaining from the previous appropriation.

These amounts were assessed upon the appropriate companies and individuals, and due notice thereof given to them and to the Treasurer and Receiver-General.

8. *Care and Custody of Deposits* (Revised Laws, Chapter 6, Section 6). — This section provides that the Tax Commissioner shall assess one-twentieth of 1 per cent upon certain corporations or organizations on account of trust funds deposited with the Treasurer and Receiver-General. The amount of these funds as reported to me by the Treasurer and Receiver-General was \$5,064,196.80, upon which \$2,532.09 was assessed.

9. *Reimbursement of Cities and Towns on Account of Taxes lost on Land owned by Institutions* (Acts of 1910, Chapter 607, as amended by Acts of 1911, Chapter 478, and Acts of 1914, Chapters 648 and 720, Section 5). — Under the provisions of these acts, the Tax Commissioner, on June 26, 1919, certified to the Treasurer and Receiver-General that the value of the land in cities and towns owned by public institutions, fish hatcheries, game reservations, and for the military camp ground at South Framingham, was \$2,422,659. The amount reimbursed to the cities and towns in lieu of taxes upon this valuation, at the State rate of \$19.41 per thousand, was \$47,173.44.

The following table shows the detail of reimbursement:—

CITY OR TOWN.	Valuation.	Tax.	CITY OR TOWN.	Valuation.	Tax.
Acton, . . .	\$9,850 00	\$191 18	Norfolk, . . .	\$33,385 00	\$648 00
Adams, . . .	150 00	2 91	North Andover, .	785 00	15 23
Andover, . . .	4,075 00	79 09	North Reading, .	5,625 00	109 18
Ashburnham, .	490 00	9 51	Northampton, .	120,447 50	2,337 88
Belchertown, .	10,350 00	200 89	Northborough, .	15,220 00	295 42
Belmont, . . .	5,655 00	109 76	Palmer, . . .	1,590 00	30 86
Berlin, . . .	2,950 00	57 25	Phillipston, . .	1,000 00	19 41
Bolton, . . .	4,675 00	90 74	Plymouth, . . .	12,807 00	248 58
Boston, . . .	1,008,400 00	19,573 04	Raynham, . . .	16,000 00	310 56
Bridgewater, .	44,610 00	865 88	Royalston, . . .	1,545 00	29 98
Canton, . . .	11,500 00	223 21	Rutland, . . .	20,345 00	394 89
Carver, . . .	3,800 00	73 75	Sandwich, . . .	2,750 00	53 37
Concord, . . .	20,624 00	400 31	Savoy, . . .	5,542 00	107 57
Danvers, . . .	64,840 00	1,258 54	Sherborn, . . .	40,370 00	783 58
Dover, . . .	3,825 00	74 24	Shirley, . . .	12,410 00	240 87
Easthampton, .	90 00	1 74	Shrewsbury, . .	11,680 00	226 70
Edgartown, . .	1,050 00	20 38	Sutton, . . .	1,465 00	28 43
Foxborough, . .	22,225 00	431 38	Taunton, . . .	31,500 00	611 41
Framingham, . .	72,950 00	1,415 95	Templeton, . . .	18,825 00	365 39
Gardner, . . .	10,510 00	203 99	Tewksbury, . . .	50,800 00	986 02
Gosnold, . . .	6,000 00	116 46	Walpole, . . .	3,275 00	63 56
Grafton, . . .	15,925 00	309 10	Waltham, . . .	65,300 00	1,267 47
Hadley, . . .	200 00	3 88	Westborough, . .	80,945 00	1,571 14
Holden, . . .	10 00	19	Westfield, . . .	3,735 00	72 49
Lakeville, . . .	9,275 00	180 02	Westminster, . .	17,580 00	341 22
Lancaster, . . .	23,450 00	455 16	Williamsburg, . .	510 00	9 89
Lexington, . . .	2,856 00	55 43	Wilmington, . . .	100 00	1 94
Medfield, . . .	33,325 00	646 83	Winchendon, . . .	3,940 00	226 39
Middleborough, .	1,100 00	21 35	Worcester, . . .	394,950 00	7,665 97
Middleton, . . .	15,612 50	303 03	Wrentham, . . .	13,145 00	255 14
Monson, . . .	14,165 00	274 94	Total, . . .	\$2,422,659 00	\$47,173 44
Monterey, . . .	10,550 00	204 77			

The following summary shows the whole amount of taxes and other charges assessed upon corporations of the classes named for the years 1918 and 1919, and the amounts accruing to the Commonwealth if the total of the assessments is actually paid.

The amounts accruing to the Commonwealth are subject to changes occasioned by settlement of claims and adjustments hereafter.

	Amount assessed, 1918.	Accruing to Common- wealth, 1918.	Amount assessed, 1919.	Accruing to Common- wealth, 1919.
Street railway companies,	\$258,430 71	\$5,398 47	\$252,969 19	\$4,893 58
Other public-service corporations, . .	1,436,613 82	395,861 89	1,850,520 90	476,882 13
Domestic business corporations, . .	9,313,806 16	1,706,322 50	9,510,253 92	1,609,791 70
Stock transfer tax,	112,801 04	112,801 04	214,418 24	214,418 24
Legacy and succession tax,	5,632,144 34 ¹	5,841,204 68 ¹	5,110,482 67 ¹	5,002,697 13 ¹
Savings banks,	1,834,367 46	1,834,367 46	1,809,238 89	1,809,238 89
Savings departments of trust compa- nies.	89,496 81	89,496 81	157,455 78	157,455 78
Massachusetts Hospital Life Insur- ance Company.	59,724 42	59,724 42	58,984 41	58,984 41
Insurance premium tax,	982,218 24	982,218 24	1,194,808 12	1,194,808 12
Life insurance excise,	691,353 71	691,353 71	739,995 92	739,995 92
Savings bank insurance,	1,604 64	1,604 64	2,153 36	2,153 36
National bank taxes,	2,029,370 70	536,903 16	2,339,560 67	651,321 92
Foreign corporation excise,	323,969 68	323,969 68	348,444 30	348,444 30
For expenses of commissions and in- quests.	35,251 20	35,251 20	40,465 26 ²	40,465 26 ²
Care and custody of deposits,	2,417 57	2,417 57	2,532 09	2,532 09
Total,	\$22,803,570 50	\$12,618,895 47	\$23,632,283 72	\$12,314,082 83 ³

¹ Assessments and actual payments do not agree and are not subject to comparison, since payments include some taxes previously assessed but not all taxes assessed during the fiscal year.

² Expense of inquests not included; not yet assessed.

³ The item of \$4,110,822.44, the amount derived under chapter 342 of the General Acts of 1919, is not included in the summary given above, since it was a temporary assessment for one year.

10. *The Board of Appeal* (Acts of 1909, Chapter 490, Part III, Section 68). — The Board of Appeal was composed of the Treasurer and Receiver-General, Hon. Charles L. Burrill, the Auditor of the Commonwealth, Hon. Alonzo B. Cook, and the Hon. James G. Harris as the member of the Executive Council, designated by the Governor. Six meetings were held during 1919, and the Board heard 97 cases, which are divided as follows: —

Claims by cities and towns in the matter of the distribution of fran- chise taxes,	15
Appeals as to income tax assessments under chapter 269, General Acts of 1916,	6

Appeals from the decision of the Commissioner of Corporations and Taxation relating to franchise tax assessments,	27
Appeals from the decision of the Commissioner of Corporations and Taxation relating to the additional tax assessed on corporations under the provisions of chapters 253 and 255 of the General Acts of 1918, and the war bonus tax assessed under the provisions of chapter 342 of the General Acts of 1919,	39
Franchise tax assessment adjustments by the Commissioner of Corporations and Taxation,	9

These claims, appeals and adjustments were disposed of as follows:—

Claims between cities and towns:—

Claims decided,	12
Claims referred to the Commissioner of Corporations and Taxation for adjustment,	3
	—
Total,	15

Income tax assessments:—

Appeals dismissed,	4
Appeals continued,	2
	—
Total,	6

Corporation franchise tax assessments:—

Appeals dismissed,	12
Appeals referred to the Commissioner of Corporations and Taxation for adjustment,	15
	—
Total,	27

Additional corporation tax and war bonus tax on corporations:—

Appeals dismissed,	37
Appeals referred to the Commissioner of Corporations and Taxation for adjustment,	2
	—
Total,	39

Corporation franchise tax adjustments:—

Adjustments approved,	9
---------------------------------	---

11. *Valuation of Poles, Wires and Underground Conduits, Wires and Pipes of Telephone and Telegraph Companies.*—
Under the provisions of chapter 137, General Acts of 1915,

the valuation of this class of property is to be determined by the Tax Commissioner and certified to the assessors of the several cities and towns of the Commonwealth. This is a radical departure from the customary method of local assessment. The reasons for the change were adequately set forth in my report for the year ending November 30, 1916, and need not be repeated here. The change has resulted in the intelligent treatment of one continuous piece of property passing through many cities and towns. It has resulted in uniformity of valuation, elimination of the long drawn out contention between the towns and the corporations, an early settlement of the tax bills, and an increased revenue from this class of property.

The act was amended by chapter 138, General Acts of 1918, to include the machinery of telephone and telegraph companies. The machinery owned by such companies and located in the several cities and towns is of one definite class. The cost of the machinery and of its installation is the same in each of the cities and towns, but the variation in the valuation at which it was assessed by the different boards of assessors was so great that it was thought advisable in the interest of uniformity to have the valuation certified by the Tax Commissioner, and this method was applied in 1918. The value of such machinery as certified by the Commissioner for 1918 was \$197,249, and for 1919, \$201,027. We have no information as to the value of this property assessed by the assessors in years prior to 1918.

The total assessed value as determined by the Tax Commissioner for 1916, the first year under the act, was \$20,898,607. For 1917 the value was \$22,829,067, an increase of \$1,930,460. For 1918 the value was \$24,562,778, an increase of \$1,733,711 over that of 1917. The total for 1919 was \$25,054,727, an increase of \$491,949. In 1916, the first year of the new assessment, appeals were taken against the valuation as made by the Tax Commissioner in only 7 out of the 350 or more cities and towns. Since 1916 no appeals have been taken from the Tax Commissioner's valuations.

12. *Reimbursement of Cities and Towns for Loss of Taxes by Soldiers' and Sailors' Exemptions* (General Acts of 1916, Chap-

ter 299, Sections 3 to 5). — Under the provisions of this act assessors of every city and town must make a return to the Tax Commissioner of the value of property exempted from taxation under the provisions of clauses 13 and 14 of section 5 of Part I of chapter 490 of the Acts of 1909, together with the amount of taxes which would have been assessed on such property but for said exemption. The Tax Commissioner must determine from the returns or otherwise the total amount so exempted, and apportion one-third of such taxes as a charge upon the cities and towns according to the basis determined by him for the apportionment of the State tax. He must also credit to each city and town one-third of the amount of taxes exempted. On the eighth day of November notice of the charge or credit was sent to the assessors of each city and town, and since no appeals were taken within the statutory ten days the amounts were certified to the Treasurer and Receiver-General. The total amount of taxes lost on account of the exemption was \$149,712.46, of which cities and towns received one-third by reimbursement. Details of the apportionment appear in Table C, on page 122.

II. THE TAXATION OF INCOME.

With the completion of the third year of the operation of the Income Tax Law, complicated as it has been by increases in two of the rates of taxation made necessary by the extraordinary expenses resulting from the war, it fairly may be said that this method of taxation has passed the experimental stage in Massachusetts and established its position as a permanent part of our system of raising the public revenues.

The income tax method is rapidly gaining ground in other parts of the country. No less than six of the States recently have passed legislation to this end, and several others are seriously considering the matter. It is to be observed, however, that in every case thus far noted general income tax laws have been passed, so that the Massachusetts law is unique in that it is the only law in force containing sub-classifications of the various kinds of income taxed at different rates. In this regard our law is much more complicated than any other law now in force in other States, and consideration of the advisability of

combining one or more of our sub-classifications, in the interests of simplicity, is respectfully suggested.

A new edition of department Rules and Regulations revised and extended has been issued and forwarded to the persons and corporations whose names are contained in our mailing list, who have use for this service. A limited supply is on hand for further distribution.

There are now two private Massachusetts income tax services in the field, and copies of all new rulings as issued are forwarded to both. As the facilities of these private services for prompt printing and distribution are naturally greater than those of a State department, they form a valuable medium for the dissemination of department rulings upon matters of general interest, and should therefore be encouraged.

A. Returns.

Owing to the general increase in salaries and wages in the business world, the past year has seen a very substantial increase in the number of returns filed in the division. Over 220,000 returns were received in 1919, an increase of nearly 12 per cent over the best previous record. This increase in the number of returns to be handled naturally increases the administrative expense of the division, both as to the incidental expense of additional forms, stationery and filing equipment, and the additional clerical force necessary to index, assess and bill the taxes, all of which work must be completed within the time provided by the statute.

The returns are divided approximately as follows:—

Individual (Form 1),	190,000
Fiduciaries (Form 2),	18,000
Partnerships (Form 3),	11,100
Associations, etc., having transferable shares (Form 3-F),	800
Dealers in intangibles (Form 3-C),	250
Clubs, etc., not in business for profit (Form 3-M),	400
	<hr/>
	220,550

Investigations and auditing of returns, more fully described elsewhere, reveal the fact that there is still considerable carelessness on the part of the public in the preparation of returns, which necessitates much otherwise unnecessary correspondence and detail investigation work.

B. Assessment.

The period allowed by the law for the assessment and billing of the tax, already so limited as to require more hasty work than is consistent with the desirable degree of accuracy, was further complicated in 1919 by (1) a 12 per cent addition to the volume of work to be accomplished, and (2) the passage, late in the 1919 session of the Legislature, of laws increasing two of the rates of taxation, to take effect retroactively, and further requiring that the additional taxes laid thereunder should appear as separate items on the tax bills. Despite the fact that these statutes did not become law until over half of the taxes had already been assessed under existing rates, thus reducing the available period by nearly two months, and only fifteen days' additional time was allowed by the law in which to complete the billing of taxes, a careful systematization of the work, and the loyal interest and exertions of the assessing, computing and billing forces, — in many instances resulting in the postponement or loss of planned vacations, — resulted in the great bulk of the work being completed within the time prescribed, and with no greater percentage of errors than was reasonably to be expected under the circumstances.

It is to be hoped, however, that such emergency legislation, enhancing as it does the possibility of errors, the reason for which can hardly be appreciated by the taxpayers, may not be necessary again, and that the requirements of the revenue may be so far foreseen as to give a reasonable time for the assessment of the tax and preparation of the bills.

C. Delinquents.

The discovery of delinquent taxpayers has proceeded energetically during the year, with the result that approximately 9,600 additional returns of income for the years 1917, 1918 and 1919 have been secured during the year. In most of these cases the amount of taxable income was relatively small, but in some cases, owing to the disallowance of claims of nonresidence, large amounts were received in taxes which otherwise would have been lost. As the cost of this work is only a small per-

centage of the extra revenue thereby collected, it would be amply justified even if the general beneficial effect of thorough administration be disregarded.

D. Investigations.

Owing to the increase in the general work of the department it has not been possible to keep the auditing force up to its full strength of the prior year. This is unfortunate, as the work of this group continues to yield a remarkable return in additional taxes. With the force reduced an average of nearly 25 per cent for the year, over \$44,000 in omitted taxes has been assessed as a result of the work of this group, while the salary list and expenses for the year did not exceed \$12,000. As the above figures are the result of only 226 audits, the importance and necessity of extending the scope of this work is apparent, and the addition of three more auditors to this group has been provided for in the budget.

The work of investigating returns in relation to interest and dividends, as outlined in the last report, has been continued by the district office assessors and deputies during the past year with good results. Nearly 2,500 taxpayers were visited during the last seven months of the fiscal year, and their returns for the past two or three years checked, with the result that over \$137,000 in omitted taxes was assessed. As this is nearly double the salary list for the whole year of the assessors and deputies engaged in this work, it will be seen that this branch of the division's activities is amply justified, even if no account is taken of the general beneficial effect upon the accuracy of returns, which is of very considerable advantage to the work of the division.

The total result of the investigation work of the division to date is the addition of upwards of \$350,000 in taxes which would otherwise have been lost, demonstrating the necessity of the continuance of this line of work in the future.

For the purpose of facilitating the preparation of copies of returns, and eliminating the possibility of errors incident to hand copying, a photostat machine has been installed, and the cost of copies thereby materially reduced.

E. Collections.

Owing to the changes in the law above referred to, it was impossible to issue any tax bills much before the date fixed by the law, viz., September 15. In spite of this unavoidable delay 92.3 per cent of the taxes assessed were collected on or before October 15, the date when interest is added.

The amounts collected to January 1, 1920, together with the outstanding balances for the 1917, 1918 and 1919 levies, are shown in Table 1 on page 45 of this report.

The actual amount which remains uncollected on the 1917 levy is only \$23,601.13 (about two-tenths of 1 per cent of the total net levy), and this amount gradually is being reduced.

The amount which has not been collected on the 1918 levy is only \$19,111.62 (about one-tenth of 1 per cent of the total net levy), and this amount gradually is being reduced.

It is doubtful if the division will ever reach its goal of 100 per cent efficiency in collections, but it is felt that a record of 99.9 per cent reflects much credit upon the collection section of the division.

F. Distribution.

On November 15 the first distribution of the 1919 levy was made to cities and towns, and amounted to \$7,077,183.83 as reimbursement, together with \$1,000,000 additional distribution on the basis of the State tax. The second distribution was made January 5, and amounted to \$1,000,000. In this connection it is to be noted that the so-called educational fund of \$3,500,000 does not appear in these figures.

The following is a tabulation of the distributions to cities and towns made on account of taxes of 1917, 1918 and 1919, respectively.

	TAX.		
	1917.	1918.	1919.
Reimbursement,	\$8,120,621 07	\$7,956,426 73	\$7,077,183 83
Distributed prior to January 1, 1919, . .	3,547,000 00	4,300,000 00	-
Distributed February 1, 1919,	200,000 00	300,000 00	-
Distributed April 15, 1919,	-	100,000 00	-
Distributed July 15, 1919,	100,000 00	200,000 00	-
Distributed November 15, 1919,	-	-	1,000,000 00
Distributed November 20, 1919,	100,000 00	100,000 00	-
Totals to January 1, 1920,	\$12,067,621 07	\$12,956,426 73	\$8,077,183 83 ¹

¹ In addition to this amount there has been collected \$3,500,000 which is to be distributed to the cities and towns by the Department of Education under the provisions of chapter 363, General Acts of 1919.

The details of these distributions to the various cities and towns are set forth in Tables 2, 3 and 4, on pages 47 and 58. A substantial balance remains for future distribution both on the 1917 and the 1918 levies, but owing to pending litigation and abatement possibilities it is necessary to delay somewhat these distributions. Additional taxes may be assessed up to September 1, 1920, on the 1918 levy, and up to September 1, 1921, on the 1919 levy, so that undoubtedly still further amounts eventually will be available for distribution on account of taxes for both of these years.

G. Statistics.

The analysis of the taxes assessed in 1918, as referred to in the last annual report, was completed and referred to the Legislature for consideration in determining upon the final basis for distribution of the taxes assessed upon incomes.

In the current year the analysis has been confined to the results shown in the following table:—

1919 Returns of Income received in 1918.

[Analysis of 159,294 returns upon which taxes had been assessed when this table was completed.]

	Business Income (1½ Per Cent).	Annuities (1½ Per Cent).	Gains (3 Per Cent).	Interest and Divi- dends (6 Per Cent).	Totals.
Individuals, . . .	\$2,322,968 05	\$20,690 89	\$141,387 26	\$6,856,114 54	\$9,341,160 74
Partnerships, . . .	778,424 26	—	48,940 17	441,366 08	1,268,730 51
Fiduciaries, . . .	10,407 97	497 10	14,443 12	1,372,625 93	1,397,974 12
Totals at normal rates,	\$3,111,800 28	\$21,187 99	\$204,770 55	\$8,670,106 55	\$12,007,865 37
Additional taxes, . . .	2,074,533 52 ¹	—	—	722,508 88 ²	2,797,042 40
Grand totals, . . .	\$5,186,333 80	\$21,187 99	\$204,770 55	\$9,392,615 43	\$14,804,907 77

¹ Additional 1 per cent on business income.² Additional ½ per cent on interest and dividends.

	Taxes at Normal Rate.	Per Cent of Total Tax.	Total Taxes (including Additional 1 and ½ Per Cent).	Per Cent of Total Tax.
Business income,	\$3,111,800 28	25.91	\$5,186,333 80	35.03
Annuities,	21,187 99	.18	21,187 99	.15
Gains,	204,770 55	1.71	204,770 55	1.38
Interest and dividends,	8,670,106 55	72.20	9,392,615 43	63.44

H. Cost of Administration.

The 12 per cent increase in the number of returns filed early in the past year has increased considerably the expense of administration of the division, through the necessity of additional filing and other equipment, as well as a necessary increase in the clerical force employed. This expense has been further augmented by the necessity of a considerable amount of over-time work due to the eleventh-hour changes in the rates of taxation. The division has also been burdened with additional expense incidental to its new location at 40 Court Street, involving rental to the amount of \$27,775, and a further expense for telephone service, light and power and toilet supplies, which aggregate nearly \$5,000 more, making a total of \$32,775 additional annual expense due to being located outside the State House.

The division is now using approximately 18,000 square feet of floor space, and as the volume of returns increases, the conditions promise to require further additional space by another year.

The expense of administration for the fiscal year is as follows: —

Total appropriation for 1919,	\$381,576 14
Less: —	
Interest on deposits,	\$9,580 48
Summons, demands and warrant charges,	3,278 33
Interest on funds in hands of treasurer, at 3 per cent,	55,037 55
	<hr/>
	67,896 36
Net cost of administration for 1919,	<hr/> \$313,679 78

Equivalent to about 2 per cent on the total assessment of \$15,300,000.

As pointed out in the last annual report, if all investigation work were omitted, the expense of the department would be substantially the same, and during the period covered by this report additional assessments amounting to \$226,519.37 on the 1917 tax, \$292,542.52 on the 1918 tax, and \$163,310.75 on the 1919 tax have been levied, due almost entirely to the work of the organization. The total of these additional assessments, \$682,372.64, is more than twice the net cost of administration, showing that the organization produced in the past year additional revenue amounting to \$55,000 more than double its net cost.

I. Third Year of Administration.

The division again offered to the taxpayers the opportunity to make payment at the time of filing returns, and a gratifying increase in the number availing themselves of this provision is noted. The advance payments between January 1 and March 1, 1919, amounted to \$466,668.05, an increase of \$221,846 over the previous year. The total additional revenue in interest on this amount for the period of seven months, upwards of \$9,000, is in itself justification for the slight additional work involved.

The advisability of incorporating in the law a provision requiring payment to be made when the return is filed should be

given careful consideration. The saving in the time and expense incident to the computation and billing of the tax, thereby leaving practically the whole balance of the year after March 1 for the work of investigation and detecting delinquent taxpayers, seems to furnish ample justification for the adoption of this prepayment feature. It is already a feature of the Federal, and several of the new State, Income Tax Laws.

J. Litigation.

The case of *Maguire v. Tax Commissioner* (230 Mass. 503) is still pending before the United States Supreme Court on appeal as to the constitutionality. The effect of the decision of the Massachusetts court in this case has been nullified by perfecting legislation (section 4 of chapter 349 of the General Acts of the year 1919) so that hereafter the fact that property held in trust outside the Commonwealth for the benefit of a resident of the Commonwealth has been taxed where located will not act as a bar to the taxation of such income when received by the Massachusetts beneficiary.

In this connection it is to be noted that under the present form of our law it is only when the income is actually received by the Massachusetts beneficiary that the tax may be levied thereon, so that the withholding and accumulation of the income by the out-of-State fiduciary in cases where its receipt is not essential to the needs of the beneficiary provides a ready method of defeating the tax, at least temporarily. If the beneficiary dies in the meantime, or removes to another State, the tax is forever lost. The consideration of the advisability of legislation, making the tax apply whenever the income is received by the fiduciary and credited to the account of the Massachusetts beneficiary, is respectfully suggested.

In the recently decided case of *Wilder v. Tax Commissioner* the Supreme Court sustained the contention of the Commissioner that a distribution from earnings to shareholders who accepted the offer of the International Paper Company, thereby receiving partly cash and partly stock of the company, in settlement of accumulated preferred dividends, constituted a dividend taxable under the act.

During the year three cases of domicile have been disposed

of in the State courts, one having been lost, one won, and one compromised before it reached a decision.

There are now pending five cases of domicile, four cases involving payment of dividends from capital, two cases in which stock dividends are involved, one case involving the question whether the statute granting special deductions to trustees applies also to executors, one case involving four litigants raising a question whether income received by persons from timber lands inherited by them as heirs of a decedent constitutes business income, and one case in which an attempt is made to secure an abatement long after the three months provided by the statute had expired, no application therefor having been made. During the year six cases have been disposed of by the Board of Appeal; of these, four were ordered dismissed and two continued. Of these latter cases, one has since been dismissed.

K. Yield.

Under a prior heading (G, Statistics) a table is given showing the amount of taxes assessed in 1919 at the normal rates ($1\frac{1}{2}$ per cent on business income, and 6 per cent on income from interest and dividends). The total tax assessed on 159,294 returns, analyzed under the additional 1 per cent tax on business income, amounts to \$2,074,533.52, and the amount assessed upon these returns under the additional $\frac{1}{2}$ per cent rate on income from interest and dividends amounts to \$722,508.88. The latter amount is to be retained in the separate fund providing for the \$100 payments to Massachusetts soldiers and sailors in the late war. Both of these amounts will be increased somewhat by additional and omitted assessments made from time to time during the two years in which such assessments may be made.

L. General.

There seems to be no abatement of the general satisfaction with this method of taxation, not a single taxpayer having been met with who wishes to return to the general property tax system. The burden of governmental maintenance is more equitably distributed than ever before. There is a noticeable reaction from abnormal centralization of wealth in favored localities,

— a condition alarmingly prevalent before the Income Tax Law came into operation. As it becomes apparent that it is good economy to hold taxable securities, provided they pay even a very slightly increased rate upon the investment, a hitherto favored class of nontaxable investments will cease to be so attractive, especially when the abnormal Federal surtax rates subside, which are at present unduly enhancing the value of certain tax-exempt Federal bond issues.

A general improvement in the bookkeeping methods of business concerns, large and small, is noticeable. Each year, largely as a result of division audits, many modern systems of bookkeeping and accounting are installed. As time goes on this condition is bound to result in a benefit to business generally, eliminating as it will the majority of cases of bankruptcy which are traceable to a lack of knowledge of conditions until too late for retrenchment to save a failure.

Again it should be emphasized that the successful administration of an income tax law must necessarily be attended with a large amount of careful, detailed work, executed by employees especially trained in the intricacies of the administration of the law. It is to be expected that some of the employees so trained ultimately will be attracted by the generally higher salaries paid by private business institutions, or by the lure of the larger returns from private practice. If a high standard of service is to be maintained, the remuneration must be somewhat more nearly commensurate with similar lines of private effort, and most of all, the recruits to the service, as they are drafted to fill inevitable vacancies, should be chosen from the largest possible class of the most promising material available.

To this end it is hoped that all of the employees of the division may soon be placed under a suitable competitive civil service rating, under which an oral examination before a disinterested board of interviewers may be given equal or greater weight than the written test.

It is earnestly hoped that no further increases in the rates of taxation will be necessary, as such a course will inevitably result in an eventual loss of revenue through its disturbing effect upon the investor. During the past year several cases

have come to the attention of the division in which changes in domicile have been attributed, at least in part, to the constantly increasing rates. At the present time this condition has not assumed serious proportions, but it bids fair to do so if rates are further advanced.

TABLE 1. — *Assessment and Collection of Income Taxes, December 31, 1919.*

	Tax Account 1917.		Tax Account 1918.		Tax Account 1919.	
Taxes assessed,	\$12,820,621 98	.	\$15,169,686 92	.	\$15,248,419 52
Less abatements,	248,170 68	.	325,103 27	.	83,574 86
Total for collection,	\$12,572,451 30	.	\$14,844,583 65	.	\$15,164,844 66
Collections to treasurer,	\$12,499,006 51	.	\$14,734,127 01	.	\$14,558,750 82
Less total collections,	14,734,127 01	.	14,558,750 82
Uncollected taxes,	\$110,456 64	.	\$606,093 84
<i>Statement of Distribution.</i>						
Taxes collected,	\$12,499,006 51	.	\$14,734,127 01	.	\$14,558,750 82
Interest on taxes,	9,469 44	.	10,456 82	.	2,467 82
Total,	\$12,508,475 95	.	\$14,744,583 83	.	\$14,561,218 64
Less cost of administration,	311,946 38	.	317,291 95	.	381,576 14
Total available for distribution,	\$12,196,529 57	.	\$14,427,291 88	.	\$14,179,642 50
<i>Distributions to —</i>						
Cities and towns,	\$12,067,621 07	.	\$12,956,426 73	.	\$8,077,183 83
Districts,	15,148 33	.	13,209 88	.	15,638 15
War emergency tax 10 per cent,	1,304,357 43 ¹	.	—
Educational fund,	—	.	3,500,000 00 ²
Soldiers and sailors payments,	—	.	763,580 60 ³
Total distributions to date,	\$12,082,769 40	.	\$14,273,994 04	.	\$12,356,402 58
Available for distributions,	\$113,760 17	.	\$153,297 84	.	\$1,823,239 92
Add uncollected taxes,	73,444 79 ⁴	.	110,456 64 ⁴	.	606,093 84 ⁴
Available for future distributions,	\$187,204 96 ⁴	.	\$263,754 48 ⁴	.	\$2,429,333 76

¹ Reserved under chapter 252, General Acts of 1918.² Chapter 363, General Acts of 1919.³ Chapter 342, General Acts of 1919.⁴ Includes late assessments not yet due.

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 (Recapitulation).*

COUNTIES.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE,	\$247,943 45	\$214,263 77	\$43,101 24	\$257,365 01
BERKSHIRE,	257,033 16	180,923 29	96,819 91	277,743 20
BRISTOL,	492,788 85	287,641 25	272,816 64	560,457 89
DUKES,	8,148 62	3,761 37	5,841 56	9,602 93
ESSEX,	1,330,649 49	1,012,367 29	419,131 93	1,431,499 22
FRANKLIN,	55,537 27	24,063 62	38,088 55	62,152 17
HAMPDEN,	436,457 13	230,540 38	266,975 08	497,515 46
HAMPSHIRE,	90,791 87	52,992 81	48,745 45	101,738 26
MIDDLESEX,	1,901,644 09	1,419,551 66	649,163 09	2,068,714 75
NANTUCKET,	3,586 40	3,586 40	3,552 30	7,138 70
NORFOLK,	1,410,648 57	1,180,328 40	301,945 50	1,482,273 90
PLYMOUTH,	379,610 71	276,136 64	136,763 55	412,900 19
SUFFOLK,	3,849,372 11	2,699,194 74	1,314,706 23	4,013,900 97
WORCESTER,	804,150 63	535,269 45	349,348 97	884,618 42
TOTALS,	\$11,268,362 35	\$8,120,621 07	\$3,947,000 00	\$12,067,621 07

TABLE 2.—*Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE COUNTY.				
Barnstable,	\$36,187 85	\$30,986 05	\$6,946 72	\$37,932 77
Bourne,	30,478 68	26,563 68	5,328 45	31,892 13
Brewster,	725 00	—	986 75	986 75
Chatham,	2,984 21	1,812 28	1,578 80	3,391 08
Dennis,	7,055 58	6,022 28	1,341 98	7,364 26
Eastham,	1,834 89	1,515 89	434 17	1,950 06
Falmouth,	123,862 06	114,504 34	11,841 00	126,345 34
Harwich,	3,933 66	1,596 28	1,499 86	3,096 14
Mashpee,	203 00	—	276 29	276 29
Orleans,	15,267 32	10,686 73	6,236 26	16,922 99
Provincetown,	2,463 95	889 23	2,210 32	3,099 55
Sandwich,	4,306 36	3,414 93	1,223 57	4,638 50
Truro,	1,246 66	927 96	434 17	1,362 13
Wellfleet,	1,972 80	1,434 60	710 46	2,145 06
Yarmouth,	15,421 43	13,908 92	2,052 44	15,961 36
Totals,	\$247,943 45	\$214,263 77	\$43,101 24	\$257,365 01
BERKSHIRE COUNTY.				
Adams,	\$7,925 26	\$849 05	\$7,301 95	\$8,151 00
Alford,	181 80	36 80	197 35	234 15
Becket,	1,143 68	640 68	670 99	1,311 67
Cheshire,	972 23	288 61	907 81	1,196 42
Clarksburg,	261 00	—	355 23	355 23
Dalton,	37,861 93	34,053 18	5,170 57	39,223 75
Egremont,	406 95	24 57	513 11	537 68
Florida,	319 00	—	434 17	434 17
Great Barrington,	54,877 46	50,070 05	6,117 85	56,187 90
Hancock,	1,536 34	1,246 34	394 70	1,641 04
Hinsdale,	1,452 83	902 00	749 93	1,651 93
Lanesborough,	493 00	—	670 99	670 99
Lee,	10,709 99	8,447 99	3,078 66	11,526 65
Lenox,	23,842 90	17,791 81	7,380 89	25,172 70
Monterey,	261 00	—	355 23	355 23
Mount Washington,	359 61	272 61	118 41	391 02
New Ashford,	58 00	—	78 94	78 94

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BERKSHIRE COUNTY — <i>Con.</i>				
New Marlborough,	\$580 00	—	\$789 40	\$789 40
NORTH ADAMS,	13,149 13	\$709 94	14,248 67	14,958 61
Otis,	203 00	—	276 29	276 29
Peru,	116 00	—	157 88	157 88
PITTSFIELD,	57,985 90	32,907 50	34,102 08	67,009 58
Richmond,	3,572 06	3,108 06	631 52	3,739 58
Sandisfield,	290 00	—	394 70	394 70
Savoy,	174 00	—	236 82	236 82
Sheffield,	1,154 83	252 53	1,223 57	1,476 10
Stockbridge,	14,017 83	10,772 24	4,223 29	14,995 53
Tyringham,	261 00	—	355 23	355 23
Washington,	335 60	129 81	276 29	406 10
West Stockbridge,	435 00	—	592 05	592 05
Williamstown,	22,063 93	18,419 52	4,499 58	22,919 10
Windsor,	232 00	—	315 76	315 76
Totals,	\$257,033 16	\$180,923 29	\$96,819 91	\$277,743 20
BRISTOL COUNTY.				
Acushnet,	\$899 00	—	\$1,223 57	\$1,223 57
ATTLEBORO,	57,740 27	\$44,828 35	17,603 62	62,431 97
Berkley,	614 35	112 69	552 58	665 27
Dartmouth,	18,421 00	14,816 50	4,894 28	19,710 78
Dighton,	1,160 00	—	1,578 80	1,578 80
Easton,	52,913 06	45,824 84	8,130 82	53,955 66
Fairhaven,	2,871 00	—	3,907 53	3,907 53
FALL RIVER,	85,966 89	19,082 09	90,544 18	109,626 27
Freetown,	915 32	101 02	1,105 16	1,206 18
Mansfield,	5,900 84	1,566 33	4,302 23	5,868 56
NEW BEDFORD,	161,394 49	91,090 19	95,714 75	186,804 94
North Attleborough,	34,175 32	26,659 84	8,091 35	34,751 19
Norton,	1,131 00	—	1,539 33	1,539 33
Raynham,	821 93	94 85	986 75	1,081 60
Rehoboth,	754 00	—	1,026 22	1,026 22
Seekonk,	1,218 00	—	1,657 74	1,657 74
Somerset,	1,630 07	246 91	1,657 74	1,904 65

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amount paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BRISTOL COUNTY — <i>Con.</i>				
Swansea,	\$8,655 05	\$7,360 88	\$1,697 21	\$9,058 09
TAUNTON,	53,336 26	35,250 96	24,431 93	56,682 89
Westport,	2,271 00	605 80	2,170 85	2,776 65
Totals,	\$492,788 85	\$287,641 25	\$272,816 64	\$560,457 89
DUKES COUNTY.				
Chilmark,	\$373 02	\$135 77	\$315 76	\$451 53
Edgartown,	870 00	—	1,184 10	1,184 10
Gay Head,	71 00	42 18	39 47	81 65
Gosnold,	454 02	19 02	592 05	611 07
Oak Bluffs,	1,102 00	—	1,499 86	1,499 86
Tisbury,	4,015 52	2,797 52	1,657 74	4,455 26
West Tisbury,	1,262 88	766 88	552 58	1,319 46
Totals,	\$8,148 62	\$3,761 37	\$5,841 56	\$9,602 93
ESSEX COUNTY.				
Amesbury,	\$12,868 00	\$8,315 00	\$6,196 79	\$14,511 79
Andover,	32,803 84	25,017 49	7,894 00	32,911 49
BEVERLY,	246,235 78	219,056 77	35,404 59	254,461 36
Boxford,	5,132 76	4,099 55	1,105 16	5,204 71
Danvers,	30,260 42	24,660 89	7,341 42	32,002 31
Essex,	1,560 35	631 53	1,184 10	1,815 63
Georgetown,	1,670 63	1,611 53	1,184 10	2,795 63
GLOUCESTER,	62,155 75	45,954 97	21,392 74	67,347 71
Groveland,	1,417 03	392 61	1,184 10	1,576 71
Hamilton,	41,024 12	37,354 66	4,933 75	42,288 41
HAVERHILL,	82,644 74	54,659 30	37,891 20	92,550 50
Ipswich,	12,215 17	8,326 34	4,617 99	12,944 33
LAWRENCE,	73,245 88	21,016 88	71,085 47	92,102 35
LYNN,	188,377 90	131,991 04	76,611 27	208,502 31
Lynnfield,	812 00	—	1,105 16	1,105 16
Manchester,	104,839 57	93,783 57	15,038 07	108,821 64
Marblehead,	22,135 96	15,755 96	8,683 40	24,439 36
Merrimac,	1,292 66	364 66	1,263 04	1,627 70
METHUEN,	6,467 00	—	8,801 81	8,801 81
Middleton,	580 00	—	789 40	789 40

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
ESSEX COUNTY — <i>Con.</i>				
Nahant,	\$59,249 37	\$53,970 13	\$7,183 54	\$61,153 67
Newbury,	3,614 93	2,279 48	1,815 62	4,095 10
NEWBURYPORT,	45,309 14	30,951 16	10,656 90	41,608 06
North Andover,	25,618 14	21,674 14	5,367 92	27,042 06
PEABODY,	9,831 00	—	13,380 33	13,380 33
Rockport,	2,702 96	237 96	3,354 95	3,592 91
Rowley,	16,889 94	15,589 78	1,736 68	17,326 46
SALEM,	117,414 50	92,158 39	35,088 83	127,247 22
Salisbury,	1,044 00	—	1,420 92	1,420 92
Saugus,	4,400 05	—	5,959 97	5,959 97
Swampscott,	83,535 44	74,371 44	12,472 52	86,843 96
Topsfield,	16,028 82	13,596 42	3,276 01	16,872 43
Wenham,	14,642 57	12,670 57	2,683 96	15,354 53
West Newbury,	2,629 07	1,875 07	1,026 22	2,901 29
Totals,	\$1,330,649 49	\$1,012,367 29	\$419,131 93	\$1,431,499 22
FRANKLIN COUNTY.				
Ashfield,	\$1,209 86	\$572 46	\$789 40	\$1,361 86
Bernardston,	930 26	613 62	513 11	1,126 73
Buckland,	1,666 74	448 74	1,657 74	2,106 48
Charlemont,	406 00	—	552 58	552 58
Colrain,	667 00	—	907 81	907 81
Conway,	551 00	—	749 93	749 93
Deerfield,	2,740 07	851 79	2,170 85	3,022 64
Erving,	841 00	—	1,144 63	1,144 63
Gill,	348 00	—	473 64	473 64
Greenfield,	25,974 15	14,842 46	12,156 76	26,999 22
Hawley,	174 00	—	236 82	236 82
Heath,	203 00	—	276 29	276 29
Leverett,	290 00	—	394 70	394 70
Leyden,	403 88	245 40	236 82	482 22
Monroe,	778 75	536 52	315 76	852 28
Montague,	3,712 00	—	5,052 16	5,052 16
New Salem,	261 00	—	355 23	355 23
Northfield,	1,616 58	601 58	1,381 45	1,983 03

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
FRANKLIN COUNTY — <i>Con.</i>				
Orange,	\$7,970 53	\$3,988 73	\$4,104 88	\$8,093 61
Rowe,	600 06	397 06	276 29	673 35
Shelburne,	1,483 02	323 02	1,578 80	1,911 82
Shutesbury,	414 54	180 49	315 76	496 25
Sunderland,	551 00	-	749 93	749 93
Warwick,	383 28	80 53	394 70	475 23
Wendell,	435 00	-	592 05	592 05
Whately,	926 55	381 22	710 46	1,082 68
Totals,	\$55,537 27	\$24,063 62	\$38,088 55	\$62,152 17
HAMPDEN COUNTY.				
Agawam,	\$2,088 00	-	\$2,841 84	\$2,841 84
Blandford,	435 00	-	592 05	592 05
Brimfield,	493 00	-	670 99	670 99
Chester,	609 00	-	828 87	828 87
CHICOPEE,	13,775 00	-	18,748 25	18,748 25
East Longmeadow,	899 00	-	1,223 57	1,223 57
Granville,	680 97	\$304 00	513 11	817 11
Hampden,	545 58	183 38	434 17	617 55
Holland,	87 00	-	118 41	118 41
HOLYOKE,	84,718 79	45,436 99	54,073 90	99,510 89
Longmeadow,	6,970 73	4,940 73	2,762 90	7,703 63
Ludlow,	3,277 00	-	4,460 11	4,460 11
Monson,	4,579 14	2,916 24	2,249 79	5,166 03
Montgomery,	116 00	-	157 88	157 88
Palmer,	3,741 00	-	5,091 63	5,091 63
Russell,	1,392 00	-	1,894 56	1,894 56
Southwick,	609 00	-	828 87	828 87
SPRINGFIELD,	286,993 24	168,960 79	147,025 75	315,986 54
Tolland,	174 00	-	236 82	236 82
Wales,	203 00	-	276 29	276 29
West Springfield,	6,409 00	-	8,722 87	8,722 87
Westfield,	15,921 78	7,362 82	11,446 30	18,809 12
Wilbraham,	1,739 90	435 43	1,776 15	2,211 58
Totals,	\$436,457 13	\$230,540 38	\$266,975 08	\$497,515 46

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920* — Continued.

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
HAMPSHIRE COUNTY.				
Amherst,	\$16,005 05	\$9,011 61	\$5,841 56	\$14,853 17
Belchertown,	696 00	—	947 28	947 28
Chesterfield,	378 23	117 23	355 23	472 46
Cummington,	261 00	—	355 23	355 23
Easthampton,	5,191 00	—	7,065 13	7,065 13
Enfield,	3,568 68	2,994 72	670 99	3,665 71
Goshen,	145 00	—	197 35	197 35
Granby,	617 38	54 98	631 52	686 50
Greenwich,	203 00	—	276 29	276 29
Hadley,	1,594 24	85 43	1,894 56	1,979 99
Hatfield,	3,680 69	2,365 93	1,776 15	4,142 08
Huntington,	580 00	—	789 40	789 40
Middlefield,	145 00	—	197 35	197 35
NORTHAMPTON,	38,524 74	26,692 74	16,103 76	42,796 50
Pelham,	354 65	64 65	394 70	459 35
Plainfield,	145 00	—	197 35	197 35
Prescott,	174 00	—	236 82	236 82
South Hadley,	2,320 00	—	3,157 60	3,157 60
Southampton,	776 26	370 26	552 58	922 84
Ware,	12,754 96	9,921 27	5,249 51	15,170 78
Westhampton,	203 00	—	276 29	276 29
Williamsburg,	2,183 99	1,313 99	1,184 10	2,498 09
Worthington,	290 00	—	394 70	394 70
Totals,	\$90,791 87	\$52,992 81	\$48,745 45	\$101,738 26
MIDDLESEX COUNTY.				
Acton,	\$8,316 81	\$6,681 41	\$2,210 32	\$8,891 73
Arlington,	37,392 86	26,641 06	14,603 90	41,244 96
Ashby,	2,820 50	2,199 12	868 34	3,067 46
Ashland,	928 00	—	1,263 04	1,263 04
Ayer,	2,673 65	1,194 65	2,012 97	3,207 62
Bedford,	4,372 14	3,183 14	1,618 27	4,801 41
Belmont,	37,151 49	29,992 41	9,749 09	39,741 50
Billerica,	6,848 68	3,712 72	4,262 76	7,975 48
Boxborough,	218 98	25 60	236 82	262 42

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Burlington,	\$585 64	\$18 02	\$749 93	\$767 95
CAMBRIDGE,	291,558 90	212,707 40	107,397 87	320,105 27
Carlisle,	2,417 00	1,812 87	592 05	2,404 92
Chelmsford,	3,056 21	274 65	3,907 53	4,182 18
Concord,	57,725 75	54,131 49	7,380 89	61,512 38
Dracut,	1,796 68	110 58	2,289 26	2,399 84
Dunstable,	1,528 62	1,180 62	473 64	1,654 26
EVERETT,	20,068 00	—	27,313 24	27,313 24
Framingham,	30,684 08	17,037 77	14,959 13	31,996 90
Groton,	27,066 77	24,311 77	3,749 65	28,061 42
Holliston,	5,216 52	3,911 52	1,776 15	5,687 67
Hopkinton,	4,406 12	3,188 12	1,657 74	4,845 86
Hudson,	4,032 02	929 02	4,223 29	5,152 31
Lexington,	46,003 12	40,175 97	7,933 47	48,109 44
Lincoln,	41,906 53	39,112 13	3,710 18	42,822 31
Littleton,	1,817 96	1,125 91	1,065 69	2,191 60
LOWELL,	143,297 84	88,753 20	76,019 22	164,772 42
MALDEN,	122,779 44	95,926 30	36,470 28	132,396 58
MARLBOROUGH,	16,450 90	9,275 62	9,867 50	19,143 12
Maynard,	2,958 00	—	4,025 94	4,025 94
MEDFORD,	64,971 52	46,527 52	25,102 92	71,630 44
MELROSE,	38,835 14	27,380 14	15,590 65	42,970 79
Natick,	50,122 51	44,416 31	7,894 00	52,310 31
NEWTON,	402,552 61	352,641 43	67,967 34	420,608 77
North Reading,	1,027 42	354 40	868 34	1,242 74
Pepperell,	1,566 00	—	2,131 38	2,131 38
Reading,	18,015 02	12,699 79	6,512 55	19,212 34
Sherborn,	10,198 68	8,719 68	2,012 97	10,732 65
Shirley,	2,728 29	1,742 29	1,341 98	3,084 27
SOMERVILLE,	74,709 41	28,425 41	62,994 12	91,419 53
Stoneham,	3,950 96	238 96	5,052 16	5,291 12
Stow,	6,680 64	5,791 64	1,144 63	6,936 27
Sudbury,	4,176 93	3,247 95	1,263 04	4,510 99
Tewksbury,	1,189 00	—	1,618 27	1,618 27

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920* — Continued.

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Townsend,	\$1,902 73	\$1,003 73	\$1,223 57	\$2,227 30
Tyngsborough,	1,006 13	513 13	670 99	1,184 10
Wakefield,	18,154 63	6,408 23	10,183 26	16,591 49
WALTHAM,	58,678 10	39,857 10	25,616 03	65,473 13
Watertown,	28,093 13	15,670 82	17,406 27	33,077 09
Wayland,	16,994 05	14,524 05	2,565 55	17,089 60
Westford,	5,129 01	2,901 37	2,368 20	5,269 57
Weston,	55,259 86	49,909 61	7,144 07	57,053 68
Wilmington,	3,195 59	1,826 11	1,855 09	3,681 20
Winchester,	68,369 83	57,955 23	14,169 73	72,124 96
WOBURN,	38,057 69	29,183 69	12,077 82	41,261 51
Totals,	\$1,901,644 09	\$1,419,551 66	\$649,163 09	\$2,068,714 77
NANTUCKET COUNTY.				
Nantucket,	\$3,586 40	\$3,586 40	\$3,552 30	\$7,138 70
NORFOLK COUNTY.				
Avon,	\$754 00	—	\$1,026 22	\$1,026 22
Bellingham,	725 00	—	986 75	986 75
Braintree,	20,007 39	\$14,294 39	7,775 59	22,069 98
Brookline,	614,076 60	525,838 76	116,594 38	642,433 14
Canton,	38,882 24	34,474 24	5,999 44	40,473 68
Cohasset,	71,187 55	65,379 55	7,578 24	72,957 79
Dedham,	62,199 54	53,006 54	12,511 99	65,518 53
Dover,	38,712 00	34,156 29	6,196 79	40,353 08
Foxborough,	22,498 30	337 46	2,447 14	2,784 60
Franklin,	10,886 94	7,609 94	4,460 11	12,070 05
Holbrook,	4,912 62	3,671 14	1,697 21	5,368 35
Medfield,	5,002 66	3,610 66	1,894 56	5,505 22
Medway,	4,474 51	—	1,657 74	1,657 74
Millis,	3,164 83	1,750 45	1,302 51	3,052 96
Milton,	229,378 17	211,079 17	24,905 57	235,984 74
Needham,	16,583 02	11,243 28	7,262 48	18,505 76
Norfolk,	1,235 97	452 94	1,065 69	1,518 63
Norwood,	36,261 46	25,016 26	13,972 38	38,988 64
Plainville,	667 00	—	907 81	907 81

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
NORFOLK COUNTY — <i>Con.</i>				
QUINCY,	\$51,094 48	\$25,516 48	\$34,812 54	\$60,329 02
Randolph,	11,230 94	9,113 94	2,881 31	11,995 25
Sharon,	12,648 14	10,407 62	3,039 19	13,446 81
Stoughton,	2,958 00	—	4,025 94	4,025 94
Walpole,	20,001 22	15,466 70	6,394 14	21,860 84
Wellesley,	100,774 05	89,757 59	14,998 60	104,756 19
Westwood,	28,165 93	25,642 93	3,433 98	29,076 91
Weymouth,	20,033 50	12,145 27	10,775 31	22,920 58
Wrentham,	2,132 51	356 80	1,341 98	1,698 78
Totals,	\$1,410,648 57	\$1,180,328 40	\$301,945 50	\$1,482,273 90
PLYMOUTH COUNTY.				
Abington,	\$6,196 57	\$3,406 34	\$3,789 12	\$7,195 46
Bridgewater,	2,900 00	—	3,947 00	3,947 00
BROCKTON,	126,935 12	90,308 12	49,850 61	140,158 73
Cárver,	1,508 95	187 25	1,657 74	1,844 99
Duxbury,	17,131 18	14,869 18	3,078 66	17,947 84
East Bridgewater,	2,059 00	—	2,802 37	2,802 37
Halifax,	448 51	42 51	552 58	595 09
Hanover,	9,320 10	7,783 10	2,091 91	9,875 01
Hanson,	1,073 00	—	1,460 39	1,460 39
Hingham,	44,907 71	38,766 31	6,709 90	45,476 21
Hull,	6,446 91	1,516 91	6,709 90	8,226 81
Kingston,	4,281 99	3,121 99	1,578 80	4,700 79
Lakeville,	2,618 92	1,806 92	1,105 16	2,912 08
Marion,	39,138 98	35,194 27	5,367 92	40,562 19
Marshfield,	6,467 69	4,930 69	2,091 91	7,022 60
Mattapoisett,	9,489 73	7,973 60	2,052 44	10,026 04
Middleborough,	6,856 54	3,260 54	4,894 28	8,154 82
Norwell,	5,583 20	4,688 43	1,184 10	5,872 53
Pembroke,	800 58	15 58	1,065 69	1,081 27
Plymouth,	24,109 30	15,385 77	11,998 88	27,384 65
Plympton,	319 00	—	434 17	434 17
Rochester,	1,005 91	376 64	868 34	1,254 98
Rockland,	14,166 42	10,483 42	5,012 69	15,496 11

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
PLYMOUTH COUNTY — <i>Con.</i>				
Scituate,	\$13,009 80	\$9,601 17	\$4,539 05	\$14,140 22
Wareham,	19,636 60	14,334 90	5,328 45	19,663 35
West Bridgewater,	3,348 15	2,159 15	1,618 27	3,777 42
Whitman,	9,850 85	5,923 85	4,973 22	10,897 07
Totals,	\$379,610 71	\$276,136 64	\$136,763 55	\$412,900 19
SUFFOLK COUNTY.				
BOSTON,	\$3,778,569 60	\$2,670,848 23	\$1,256,922 15	\$3,927,770 38
CHELSEA,	19,314 00	—	26,287 02	26,287 02
REVERE,	18,177 72	4,547 72	18,550 90	23,098 62
Winthrop,	33,310 79	23,798 79	12,946 16	36,744 95
Totals,	\$3,849,372 11	\$2,699,194 74	\$1,314,706 23	\$4,013,900 97
WORCESTER COUNTY.				
Ashburnham,	\$957 00	—	\$1,302 51	\$1,302 51
Athol,	4,379 00	—	5,959 97	5,959 97
Auburn,	1,840 99	\$622 99	1,657 74	2,280 73
Barre,	1,798 00	—	2,447 14	2,447 14
Berlin,	990 53	534 93	631 52	1,166 45
Blackstone,	1,881 00	895 00	1,341 98	2,236 98
Bolton,	688 41	227 22	631 52	858 74
Boylston,	493 16	116 16	513 11	629 27
Brookfield,	2,460 54	1,474 54	1,341 98	2,816 52
Charlton,	1,237 16	222 81	1,341 98	1,564 79
Clinton,	6,119 00	—	8,328 17	8,328 17
Dana,	752 95	433 95	434 17	868 12
Douglas,	2,671 62	919 79	1,460 39	2,380 18
Dudley,	4,964 00	3,166 00	2,447 14	5,613 14
FITCHBURG,	86,495 68	59,246 28	34,773 07	94,019 35
Gardner,	32,680 11	22,282 29	10,972 66	33,254 95
Grafton,	14,209 74	11,711 25	3,394 42	15,105 67
Hardwick,	14,913 86	11,630 70	4,341 70	15,972 40
Harvard,	6,152 13	4,930 98	1,657 74	6,588 72
Holden,	3,194 87	1,209 37	1,736 68	2,946 05
Hopedale,	60,658 28	54,452 28	8,446 58	62,898 86

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
Hubbardston,	\$522 00	—	\$710 46	\$710 46
Lancaster,	68,090 41	\$61,420 41	9,078 10	70,498 51
Leicester,	5,589 24	3,904 51	2,289 26	6,193 77
LEOMINSTER,	14,609 11	5,764 11	12,038 35	17,802 46
Lunenburg,	1,015 00	—	1,381 45	1,381 45
Mendon,	770 04	273 84	670 99	944 83
Milford,	21,494 83	9,011 80	8,722 87	17,734 67
Millbury,	4,613 01	1,451 57	3,157 60	4,609 17
Millville,	725 00	—	986 75	986 75
New Braintree,	290 00	—	394 70	394 70
North Brookfield,	2,909 98	1,547 67	1,855 09	3,402 76
Northborough,	3,941 37	978 11	1,618 27	2,596 38
Northbridge,	19,211 28	14,281 28	6,709 90	20,991 18
Oakham,	261 00	—	355 23	355 23
Oxford,	2,160 24	500 61	2,249 79	2,750 40
Paxton,	421 08	131 08	394 70	525 78
Petersham,	1,779 64	1,104 94	907 81	2,012 75
Phillipston,	232 00	—	315 76	315 76
Princeton,	5,272 19	4,431 19	1,144 63	5,575 82
Royalston,	493 00	—	670 99	670 99
Rutland,	766 38	160 28	828 87	989 15
Shrewsbury,	2,918 47	1,008 76	2,486 61	3,495 37
Southborough,	5,790 96	3,790 46	2,565 55	6,356 01
Southbridge,	7,261 42	1,780 42	7,459 83	9,240 25
Spencer,	4,976 21	2,321 41	3,552 30	5,873 71
Sterling,	2,605 58	1,634 14	1,184 10	2,818 24
Sturbridge,	893 98	240 46	868 34	1,108 80
Sutton,	1,650 80	664 80	1,341 98	2,006 78
Templeton,	1,450 00	—	1,973 50	1,973 50
Upton,	2,149 41	1,279 96	1,184 10	2,464 06
Uxbridge,	14,597 14	10,643 37	3,828 59	14,471 96
Warren,	2,461 04	601 03	2,447 14	3,048 17
Webster,	55,804 09	49,394 85	8,683 40	58,078 25
West Boylston,	1,040 75	323 75	947 28	1,271 03

TABLE 2. — *Comparison of Commissioner's Estimate for 1917, and Amounts paid to Cities and Towns January 1, 1920 — Concluded.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
West Brookfield,	\$2,080 28	\$1,540 99	\$947 28	\$2,488 27
Westborough,	2,814 08	625 47	2,960 25	3,585 72
Westminster,	696 00	—	947 28	947 28
Winchendon,	3,876 07	1,038 51	3,907 53	4,946 04
WORCESTER,	286,379 52	179,343 13	150,420 17	329,763 30
Totals,	\$804,150 63	\$535,269 45	\$349,348 97	\$884,618 42

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 (Recapitulation).*

COUNTIES.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE,	\$295,833 97	\$243,594 84	\$54,600 00	\$298,194 84
BERKSHIRE,	250,070 43	134,119 35	122,650 00	256,769 35
BRISTOL,	481,697 24	158,553 65	345,600 00	504,153 65
DUKES,	12,973 29	6,057 73	7,400 00	13,457 73
ESSEX,	1,454,877 81	955,761 67	530,950 00	1,486,711 67
FRANKLIN,	68,853 23	23,783 20	48,250 00	72,033 20
HAMPDEN,	552,289 41	227,571 92	338,200 00	565,771 92
HAMPSHIRE,	93,117 68	35,460 08	61,750 00	97,210 08
MIDDLESEX,	2,135,842 52	1,370,760 08	822,350 00	2,193,110 08
NANTUCKET,	7,891 63	3,111 19	4,500 00	7,611 19
NORFOLK,	1,747,180 08	1,384,332 45	382,500 00	1,766,832 45
PLYMOUTH,	420,000 80	255,956 99	173,250 00	429,206 99
SUFFOLK,	4,297,363 34	2,743,370 18	1,665,450 00	4,408,820 18
WORCESTER,	830,531 01	413,993 40	442,550 00	856,543 40
TOTALS,	\$12,648,522 44	\$7,956,426 73	\$5,000,000 00	\$12,956,426 73

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE COUNTY.				
Barnstable,	\$30,449 17	\$22,191 01	\$8,800 00	\$30,991 01
Bourne,	30,751 15	24,316 71	6,750 00	31,066 71
Brewster,	5,596 59	4,431 09	1,250 00	5,681 09
Chatham,	4,079 34	2,214 54	2,000 00	4,214 54
Dennis,	7,085 60	5,501 52	1,700 00	7,201 52
Eastham,	1,473 03	960 21	550 00	1,510 21
Falmouth,	155,593 89	140,911 24	15,000 00	155,911 24
Harwich,	2,611 89	837 63	1,900 00	2,737 63
Mashpee,	326 34	—	350 00	350 00
Orleans,	28,220 54	20,854 57	7,900 00	28,754 57
Provincetown,	4,914 23	1,876 89	2,800 00	4,676 89
Sandwich,	7,027 90	5,582 68	1,550 00	7,132 68
Truro,	1,018 77	501 45	550 00	1,051 45
Wellfleet,	2,146 59	1,307 43	900 00	2,207 43
Yarmouth,	14,538 94	12,107 87	2,600 00	14,707 87
Totals,	\$295,833 97	\$243,594 84	\$54,600 00	\$298,194 84
BERKSHIRE COUNTY.				
Adams,	\$8,624 70	—	\$9,250 00	\$9,250 00
Alford,	233 10	—	250 00	250 00
Becket,	792 54	—	850 00	850 00
Cheshire,	1,253 19	\$40 92	1,150 00	1,190 92
Clarksburg,	419 58	—	450 00	450 00
Dalton,	49,430 36	43,323 14	6,550 00	49,873 14
Egremont,	1,301 01	695 08	650 00	1,345 08
Florida,	512 82	239 87	550 00	789 87
Great Barrington,	28,187 25	20,932 11	7,750 00	28,682 11
Hancock,	1,698 36	1,232 17	500 00	1,732 17
Hinsdale,	1,808 96	921 09	950 00	1,871 09
Lanesborough,	792 54	—	850 00	850 00
Lee,	4,568 71	—	3,900 00	3,900 00
Lenox,	25,701 81	16,479 47	9,350 00	25,829 47
Monterey,	419 58	—	450 00	450 00
Mount Washington,	139 86	—	150 00	150 00
New Ashford,	93 24	—	100 00	100 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BERKSHIRE COUNTY — <i>Con.</i>				
New Marlborough,	\$932 40	—	\$1,000 00	\$1,000 00
NORTH ADAMS,	16,829 82	—	18,050 00	18,050 00
Otis,	326 34	—	350 00	350 00
Peru,	186 48	—	200 00	200 00
PITTSFIELD,	64,412 86	\$24,133 18	43,200 00	67,333 18
Richmond,	3,308 20	2,562 28	800 00	3,362 28
Sandisfield,	466 20	—	500 00	500 00
Savoy,	279 72	—	300 00	300 00
Sheffield,	1,511 28	65 36	1,550 00	1,615 36
Stockbridge,	14,751 78	9,763 43	5,350 00	15,113 43
Tyringham,	419 58	—	450 00	450 00
Washington,	464 75	125 78	350 00	475 78
West Stockbridge,	699 30	—	750 00	750 00
Williamstown,	19,131 15	13,605 47	5,700 00	19,305 47
Windsor,	372 96	—	400 00	400 00
Totals,	\$250,070 43	\$134,119 35	\$122,650 00	\$256,769 35
BRISTOL COUNTY.				
Acushnet,	\$1,445 22	—	\$1,550 00	\$1,550 00
ATTLEBORO,	53,250 86	\$32,461 30	22,300 00	54,761 30
Berkley,	890 86	233 67	700 00	933 67
Dartmouth,	19,354 33	13,561 35	6,200 00	19,761 35
Dighton,	1,864 80	—	2,000 00	2,000 00
Easton,	62,109 77	52,431 03	10,300 00	62,731 03
Fairhaven,	4,615 38	—	4,950 00	4,950 00
FALL RIVER,	106,946 28	—	114,700 00	114,700 00
Freetown,	1,305 36	—	1,400 00	1,400 00
Mansfield,	5,081 58	—	5,450 00	5,450 00
NEW BEDFORD,	113,053 50	—	121,250 00	121,250 00
North Attleborough,	32,277 82	21,949 18	10,250 00	32,199 18
Norton,	1,818 18	—	1,950 00	1,950 00
Raynham,	1,165 50	—	1,250 00	1,250 00
Rehoboth,	1,212 12	—	1,300 00	1,300 00
Seekonk,	4,332 69	2,342 06	2,100 00	4,442 06
Somerset,	1,958 08	—	2,100 00	2,100 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BRISTOL COUNTY — <i>Con.</i>				
Swansea,	\$9,521 00	\$7,512 06	\$2,150 00	\$9,662 06
TAUNTON,	56,929 85	28,063 00	30,950 00	59,013 00
Westport,	2,564 10	—	2,750 00	2,750 00
Totals,	\$481,697 24	\$158,553 65	\$345,600 00	\$504,153 65
DUKES COUNTY.				
Chilmark,	\$449 15	\$76 63	\$400 00	\$476 63
Edgartown,	1,398 60	—	1,500 00	1,500 00
Gay Head,	46 62	—	50 00	50 00
Gosnold,	699 30	—	750 00	750 00
Oak Bluffs,	1,771 56	—	1,900 00	1,900 00
Tisbury,	7,382 24	5,424 20	2,100 00	7,524 30
West Tisbury,	1,225 82	556 90	700 00	1,256 90
Totals,	\$12,973 29	\$6,057 73	\$7,400 00	\$13,457 73
ESSEX COUNTY.				
Amesbury,	\$9,955 96	\$2,636 62	\$7,850 00	\$11,486 62
Andover,	28,687 98	17,980 17	10,000 00	27,980 17
BEVERLY,	282,049 43	239,615 56	44,850 00	284,465 56
Boxford,	6,901 09	5,577 58	1,400 00	6,977 58
Danvers,	30,414 57	21,743 25	9,300 00	31,043 25
Essex,	2,173 91	776 67	1,500 00	2,276 67
Georgetown,	2,513 28	1,214 85	1,500 00	2,714 85
GLOUCESTER,	62,515 27	37,171 33	27,100 00	64,271 33
Groveland,	1,398 60	—	1,500 00	1,500 00
Hamilton,	43,986 13	38,157 63	6,250 00	44,407 63
HAVERHILL,	117,976 54	73,136 50	48,000 00	121,136 50
Ipswich,	19,235 23	13,105 55	5,850 00	18,955 55
LAWRENCE,	83,962 62	—	90,050 00	90,050 00
LYNN,	142,939 50	52,512 56	97,050 00	149,562 56
Lynnfield,	1,305 36	—	1,400 00	1,400 00
Manchester,	140,899 71	123,137 49	19,050 00	142,187 49
Marblehead,	18,989 67	8,714 27	11,000 00	19,714 27
Merrimac,	1,758 42	325 30	1,600 00	1,925 30
METHUEN,	10,396 26	—	11,150 00	11,150 00
Middleton,	932 40	—	1,000 00	1,000 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
ESSEX COUNTY — <i>Con.</i>				
Nahant,	\$66,642 71	\$58,143 47	\$9,100 00	\$67,243 47
Newbury,	5,030 78	2,886 25	2,300 00	5,186 25
NEWBURYPORT,	40,569 88	27,982 48	13,500 00	41,482 48
North Andover,	20,383 36	11,573 54	6,800 00	18,373 54
PEABODY,	15,804 18	—	16,950 00	16,950 00
Rockport,	3,962 70	—	4,250 00	4,250 00
Rowley,	15,541 74	13,490 46	2,200 00	15,690 46
SALEM,	127,029 92	85,584 74	44,450 00	130,034 74
Salisbury,	1,678 32	—	1,800 00	1,800 00
Saugus,	7,493 52	1,545 70	7,550 00	9,095 70
Swampscott,	92,175 76	77,443 84	15,800 00	93,243 84
Topsfield,	27,531 37	23,638 54	4,150 00	27,788 54
Wenham,	17,484 20	14,322 00	3,400 00	17,722 00
West Newbury,	4,557 44	3,345 32	1,300 00	4,645 32
Totals,	\$1,454,877 81	\$955,761 67	\$530,950 00	\$1,486,711 67
FRANKLIN COUNTY.				
Ashfield,	\$1,800 24	\$727 84	\$1,000 00	\$1,727 84
Bernardston,	1,073 73	370 17	650 00	1,020 17
Buckland,	2,207 32	249 28	2,100 00	2,349 28
Charlemont,	652 68	—	700 00	700 00
Colrain,	1,072 26	—	1,150 00	1,150 00
Conway,	885 78	—	950 00	950 00
Deerfield,	2,564 10	—	2,750 00	2,750 00
Erving,	1,351 98	—	1,450 00	1,450 00
Gill,	559 44	—	600 00	600 00
Greenfield,	33,714 03	19,737 33	15,400 00	35,137 33
Hawley,	279 72	—	300 00	300 00
Heath,	326 34	—	350 00	350 00
Leverett,	466 20	—	500 00	500 00
Leyden,	279 72	—	300 00	300 00
Monroe,	372 96	—	400 00	400 00
Montague,	5,967 36	—	6,400 00	6,400 00
New Salem,	419 58	—	450 00	450 00
Northfield,	1,631 70	—	1,750 00	1,750 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
FRANKLIN COUNTY — <i>Con.</i>				
Orange,	\$5,697 79	\$841 39	\$5,200 00	\$6,041 39
Rowe,	723 89	397 55	350 00	747 55
Shelburne,	3,055 77	1,190 97	2,000 00	3,190 97
Shutesbury,	372 96	—	400 00	400 00
Sunderland,	885 78	—	950 00	950 00
Warwick,	492 45	26 08	500 00	526 08
Wendell,	699 30	—	750 00	750 00
Whately,	1,300 15	242 59	900 00	1,142 59
Totals,	\$68,853 23	\$23,783 20	\$48,250 00	\$72,033 20
HAMPDEN COUNTY.				
Agawam,	\$3,356 64	—	\$3,600 00	\$3,600 00
Blandford,	699 30	—	750 00	750 00
Brimfield,	792 54	—	850 00	850 00
Chester,	979 02	—	1,050 00	1,050 00
CHICOPEE,	22,144 50	—	23,750 00	23,750 00
East Longmeadow,	1,445 22	—	1,550 00	1,550 00
Granville,	606 06	—	650 00	650 00
Hampden,	849 71	\$336 89	550 00	886 89
Holland,	139 86	—	150 00	150 00
HOLYOKE,	63,869 40	—	68,500 00	68,500 00
Longmeadow,	8,660 68	5,390 43	3,500 00	8,890 43
Ludlow,	5,268 06	—	5,650 00	5,650 00
Monson,	2,657 34	—	2,850 00	2,850 00
Montgomery,	186 48	—	200 00	200 00
Palmer,	6,013 98	—	6,450 00	6,450 00
Russell,	2,237 76	—	2,400 00	2,400 00
Southwick,	979 02	—	1,050 00	1,050 00
SPRINGFIELD,	402,645 14	219,581 92	186,250 00	405,831 92
Tolland,	279 72	—	300 00	300 00
Wales,	326 34	—	350 00	350 00
West Springfield,	10,303 02	—	11,050 00	11,050 00
Westfield,	15,605 78	2,070 72	14,500 00	16,670 72
Wilbraham,	2,243 84	191 96	2,250 00	2,441 96
Totals,	\$552,289 41	\$227,571 92	\$338,200 00	\$565,771 92

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920* — Continued.

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
HAMPSHIRE COUNTY.				
Amherst,	\$14,580 44	\$7,680 68	\$7,400 00	\$15,080 68
Belchertown,	1,118 88	—	1,200 00	1,200 00
Chesterfield,	419 58	—	450 00	450 00
Cummington,	2,036 62	1,619 30	450 00	2,069 30
Easthampton,	8,344 98	—	8,950 00	8,950 00
Enfield,	3,648 71	2,801 09	850 00	3,651 09
Goshen,	233 10	—	250 00	250 00
Granby,	745 92	—	800 00	800 00
Greenwich,	326 34	—	350 00	350 00
Hadley,	2,237 76	—	2,400 00	2,400 00
Hatfield,	2,097 90	—	2,250 00	2,250 00
Huntington,	932 40	—	1,000 00	1,000 00
Middlefield,	233 10	—	250 00	250 00
NORTHAMPTON,	41,044 08	22,023 12	20,400 00	42,423 12
Pelham,	970 40	504 29	500 00	1,004 29
Plainfield,	233 10	—	250 00	250 00
Prescott,	279 72	—	300 00	300 00
South Hadley,	3,729 60	—	4,000 00	4,000 00
Southampton,	652 68	—	700 00	700 00
Ware,	6,200 46	—	6,650 00	6,650 00
Westhampton,	326 34	—	350 00	350 00
Williamsburg,	2,259 37	831 60	1,500 00	2,331 60
Worthington,	466 20	—	500 00	500 00
Totals,	\$93,117 68	\$35,460 08	\$61,750 00	\$97,210 08
MIDDLESEX COUNTY.				
Acton,	\$8,907 97	\$7,567 56	\$2,800 00	\$10,367 56
Arlington,	47,161 71	31,050 79	18,500 00	49,550 79
Ashby,	3,165 77	2,140 13	1,100 00	3,240 13
Ashland,	2,929 31	1,437 48	1,600 00	3,037 48
Ayer,	2,377 62	—	2,550 00	2,550 00
Bedford,	5,730 61	3,819 19	2,050 00	5,869 19
Belmont,	49,506 20	37,987 73	12,350 00	50,337 73
Billerica,	7,812 84	2,681 58	5,400 00	8,081 58
Boxborough,	279 72	—	300 00	300 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Burlington,	\$885 78	\$122 64	\$950 00	\$1,072 64
CAMBRIDGE,	303,549 19	176,780 78	136,050 00	312,830 78
Carlisle,	2,441 40	1,663 91	750 00	2,413 91
Chelmsford,	4,615 38	—	4,950 00	4,950 00
Concord,	69,907 76	61,194 41	9,350 00	70,544 41
Dracut,	2,703 96	—	2,900 00	2,900 00
Dunstable,	3,293 70	2,734 26	600 00	3,334 26
EVERETT,	32,261 04	—	34,600 00	34,600 00
Framingham,	47,119 02	29,396 58	18,950 00	48,346 58
Groton,	32,664 58	28,235 68	4,750 00	32,985 68
Holliston,	20,360 34	18,262 44	2,250 00	20,512 44
Hopkinton,	4,833 14	2,817 00	2,100 00	4,917 00
Hudson,	4,988 34	—	5,350 00	5,350 00
Lexington,	54,937 39	45,543 78	10,050 00	55,593 78
Lincoln,	35,392 64	30,953 74	4,700 00	35,653 74
Littleton,	2,224 06	961 32	1,350 00	2,311 32
LOWELL,	102,142 79	12,352 67	96,300 00	108,652 67
MALDEN,	131,861 22	91,555 00	46,200 00	137,755 00
MARLBOROUGH,	11,655 00	—	12,500 00	12,500 00
Maynard,	4,755 24	—	5,100 00	5,100 00
MEDFORD,	66,721 86	37,071 54	31,800 00	68,871 54
MELROSE,	65,779 25	47,362 15	19,750 00	67,112 15
Natick,	52,098 00	42,776 40	10,000 00	52,776 40
NEWTON,	446,024 31	365,723 88	86,100 00	451,823 88
North Reading,	1,518 21	385 70	1,100 00	1,485 70
Pepperell,	2,517 48	—	2,700 00	2,700 00
Reading,	22,523 80	14,376 25	8,250 00	22,626 25
Sherborn,	13,069 07	10,691 46	2,550 00	13,241 46
Shirley,	2,392 77	807 69	1,700 00	2,507 69
SOMERVILLE,	74,405 52	—	79,800 00	79,800 00
Stoneham,	6,910 55	943 19	6,400 00	7,343 19
Stow,	1,731 61	374 69	1,450 00	1,824 69
Sudbury,	6,560 22	5,068 38	1,600 00	6,668 38
Tewksbury,	1,911 42	—	2,050 00	2,050 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Townsend,	\$2,271 89	\$830 43	\$1,550 00	\$2,380 43
Tyngsborough,	792 54	—	850 00	850 00
Wakefield,	14,461 66	2,416 30	12,900 00	15,316 30
WALTHAM,	65,623 90	35,161 52	32,450 00	67,611 52
Watertown,	28,210 94	5,689 88	22,050 00	27,739 88
Wayland,	22,294 18	18,829 08	3,250 00	22,079 08
Westford,	5,366 54	2,534 67	3,000 00	5,534 67
Weston,	108,423 57	99,964 34	9,050 00	109,014 34
Wilmington,	3,861 82	1,668 51	2,350 00	4,018 51
Winchester,	82,784 76	65,968 14	17,950 00	83,918 14
WOBURN,	37,122 93	22,857 21	15,300 00	38,157 21
Totals,	\$2,135,842 52	\$1,370,760 08	\$822,350 00	\$2,193,110 08
NANTUCKET COUNTY.				
Nantucket,	\$7,891 63	\$3,111 19	\$4,500 00	\$7,611 19
NORFOLK COUNTY.				
Avon,	\$1,212 12	—	\$1,300 00	\$1,300 00
Bellingham,	1,165 50	—	1,250 00	1,250 00
Braintree,	26,373 32	\$17,189 18	9,850 00	27,039 18
Brookline,	736,610 43	598,998 55	147,700 00	746,698 55
Canton,	43,974 02	36,882 14	7,600 00	44,482 14
Cohasset,	69,456 22	60,505 19	9,600 00	70,105 19
Dedham,	69,706 26	54,927 72	15,850 00	70,777 72
Dover,	54,514 59	47,195 25	7,850 00	55,045 85
Foxborough,	2,890 44	—	3,100 00	3,100 00
Franklin,	19,531 17	14,145 66	5,650 00	19,795 66
Holbrook,	5,468 18	3,467 19	2,150 00	5,617 19
Medfield,	8,329 34	6,091 57	2,400 00	8,491 57
Medway,	1,958 04	—	2,100 00	2,100 00
Millis,	4,499 46	1,459 02	1,650 00	3,109 02
Milton,	287,887 66	258,442 04	31,550 00	289,992 04
Needham,	20,927 88	12,241 89	9,200 00	21,441 89
Norfolk,	1,667 87	409 13	1,350 00	1,759 13
Norwood,	40,663 86	23,833 99	17,700 00	41,533 99
Plainville,	1,072 26	—	1,150 00	1,150 00

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
NORFOLK COUNTY — <i>Con.</i>				
QUINCY,	\$129,824 92	\$87,356 22	\$44,100 00	\$131,456 22
Randolph,	8,369 13	4,965 87	3,650 00	8,615 87
Sharon,	13,293 24	8,419 76	3,850 00	12,269 76
Stoughton,	4,755 24	—	5,100 00	5,100 00
Walpole,	21,175 99	13,696 07	8,100 00	21,796 07
Wellesley,	111,459 07	92,999 18	19,000 00	111,999 18
Westwood,	37,932 29	33,876 35	4,350 00	38,226 35
Weymouth,	20,876 50	7,230 48	13,650 00	20,880 48
Wrentham,	1,585 08	—	1,700 00	1,700 00
Totals,	\$1,747,180 08	\$1,334,332 45	\$382,500 00	\$1,766,832 45
PLYMOUTH COUNTY.				
Abington,	\$6,244 10	\$1,761 29	\$4,800 00	\$6,561 29
Bridgewater,	5,726 13	1,055 84	5,000 00	6,055 84
BROCKTON,	158,904 02	100,022 96	63,150 00	163,172 96
Carver,	2,624 84	528 08	2,100 00	2,628 08
Duxbury,	10,286 94	6,650 58	3,900 00	10,550 58
East Bridgewater,	3,310 02	—	3,550 00	3,550 00
Halifax,	652 68	—	700 00	700 00
Hanover,	12,142 63	9,671 78	2,650 00	11,321 78
Hanson,	1,724 94	—	1,850 00	1,850 00
Hingham,	50,871 50	42,906 60	8,500 00	51,406 60
Hull,	7,925 40	—	8,500 00	8,500 00
Kingston,	5,079 33	3,214 53	2,000 00	5,214 53
Lakeville,	3,256 75	1,951 39	1,400 00	3,351 39
Marion,	38,072 68	31,732 36	6,800 00	38,532 36
Marshfield,	7,087 58	3,061 43	2,650 00	5,711 43
Mattapoisett,	11,077 50	8,655 10	2,600 00	11,255 10
Middleborough,	11,457 97	5,670 70	6,200 00	11,870 70
Norwell,	5,662 94	4,215 84	1,500 00	5,715 84
Pembroke,	2,380 62	479 33	1,350 00	1,829 33
Plymouth,	14,172 48	—	15,200 00	15,200 00
Plympton,	512 82	—	550 00	550 00
Rochester,	1,535 60	460 66	1,100 00	1,560 66
Rockland,	12,172 00	6,251 26	6,350 00	12,601 26

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
PLYMOUTH COUNTY — <i>Con.</i>				
Situuate,	\$10,358 52	\$4,997 22	\$5,750 00	\$10,747 22
Wareham,	15,555 86	9,278 10	6,750 00	16,028 10
West Bridgewater,	5,477 85	3,538 96	2,050 00	5,588 96
Whitman,	15,727 10	9,852 98	6,300 00	16,152 98
Totals,	\$420,000 80	\$255,956 99	\$173,250 00	\$429,206 99
SUFFOLK COUNTY.				
BOSTON,	\$4,201,589 54	\$2,715,840 01	\$1,592,250 00	\$4,308,090 01
CHELSEA,	31,048 92	—	33,300 00	33,300 00
REVERE,	23,689 30	1,785 95	23,500 00	25,285 95
Winthrop,	41,035 58	25,744 22	16,400 00	42,144 22
Totals,	\$4,297,363 34	\$2,743,370 18	\$1,665,450 00	\$4,408,820 18
WORCESTER COUNTY.				
Ashburnham,	\$1,538 46	—	\$1,650 00	\$1,650 00
Athol,	7,039 62	—	7,550 00	7,550 00
Auburn,	2,397 96	\$439 61	2,100 00	2,539 61
Barre,	2,890 44	—	3,100 00	3,100 00
Berlin,	1,204 77	380 70	800 00	1,180 70
Blackstone,	1,585 08	—	1,700 02	1,700 02
Bolton,	5,356 31	4,610 40	800 00	5,410 40
Boylston,	606 06	—	650 00	650 00
Brookfield,	2,507 17	—	1,700 00	1,700 00
Charlton,	1,585 08	—	1,700 00	1,700 00
Clinton,	9,836 82	—	10,550 00	10,550 00
Dana,	512 82	—	550 00	550 00
Douglas,	8,468 42	6,515 25	1,850 00	8,365 25
Dudley,	3,327 78	436 14	3,100 00	3,536 14
FITCHBURG,	48,700 96	7,650 16	44,050 00	51,700 16
Gardner,	36,350 94	23,368 90	13,900 00	37,268 90
Grafton,	13,436 05	9,428 09	4,300 00	13,728 09
Hardwick,	15,012 58	9,874 66	5,500 00	15,374 66
Harvard,	9,343 48	7,198 59	2,100 00	9,298 59
Holden,	2,744 66	685 30	2,200 00	2,885 30
Hopedale,	54,780 81	44,903 04	10,700 00	55,603 04

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
Hubbardston,	\$1,083 17	\$220 62	\$900 00	\$1,120 62
Lancaster,	62,412 50	51,689 90	11,500 00	63,189 90
Leicester,	4,262 22	1,558 26	2,900 00	4,458 26
LEOMINSTER,	19,047 31	4,828 22	15,250 00	20,078 22
Lunenburg,	2,559 07	571 60	1,750 00	2,321 60
Mendon,	792 54	—	850 00	850 00
Milford,	15,259 15	5,117 97	11,050 00	16,167 97
Millbury,	3,729 60	—	4,000 00	4,000 00
Millville,	1,165 50	—	1,249 98	1,249 98
New Braintree,	466 20	—	500 00	500 00
North Brookfield,	2,191 14	—	2,350 00	2,350 00
Northborough,	4,600 14	2,688 72	2,050 00	4,738 72
Northbridge,	22,139 39	13,159 46	8,500 00	21,659 46
Oakham,	419 58	—	450 00	450 00
Oxford,	3,219 07	559 89	2,850 00	3,409 89
Paxton,	628 63	162 44	500 00	662 44
Petersham,	3,351 47	2,240 77	1,150 00	3,390 77
Phillipston,	372 96	—	400 00	400 00
Princeton,	15,896 60	14,532 03	1,450 00	15,982 03
Royalston,	792 54	—	850 00	850 00
Rutland,	979 02	—	1,050 00	1,050 00
Shrewsbury,	3,000 15	61 34	3,150 00	3,211 34
Southborough,	8,242 72	5,205 54	3,250 00	8,455 54
Southbridge,	8,811 18	2,427 71	9,450 00	11,877 71
Spencer,	6,640 76	470 69	4,500 00	4,970 69
Sterling,	1,869 29	—	1,500 00	1,500 00
Sturbridge,	1,025 64	—	1,100 00	1,100 00
Sutton,	1,585 08	—	1,700 00	1,700 00
Templeton,	2,331 00	—	2,500 00	2,500 00
Upton,	1,398 60	—	1,500 00	1,500 00
Uxbridge,	16,010 59	10,459 35	4,850 00	15,309 35
Warren,	3,751 86	858 63	3,100 00	3,958 63
Webster,	55,774 01	45,761 73	11,000 00	56,761 73
West Boylston,	1,917 43	798 62	1,200 00	1,998 62

TABLE 3. — *Comparison of Commissioner's Estimate for 1918, and Amounts paid to Cities and Towns January 1, 1920 — Concluded.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
West Brookfield,	\$1,438 35	\$319 47	\$1,200 00	\$1,519 47
Westborough,	3,496 50	—	3,750 00	3,750 00
Westminster,	1,123 13	1 22	1,200 00	1,201 22
Winchendon,	6,113 71	1,438 26	4,950 00	6,388 26
WORCESTER,	311,406 94	133,370 12	190,550 00	323,920 12
Totals,	\$830,531 01	\$413,993 40	\$442,550 00	\$856,543 40

TABLE 4. — *Reimbursement to Fire, Water and Other Districts, under Chapter 339 of the General Acts of 1917.*

[Taxes of 1917.]

TOWN AND DISTRICT.	Reimbursement.
Acton.	
West and South Water Supply District of Acton,	\$231 14
Barnstable.	
Hyannis Fire District,	326 07
Colrain.	
Colrain Fire District,	3 74
Deerfield.	
Deerfield Fire District,	67 89
Duxbury.	
Duxbury Fire and Water District,	912 19
Easton.	
North Easton Village District,	4,374 30
South Easton and Eastondale Fire and Water District,	907 34
Unionville Fire and Water District,	528 71
Erving.	
Erving Electric Light District,	38 35
Foxborough.	
East Foxborough Water Supply District,	42 02
Foxborough Village Improvement Association,	70 78
Foxborough Water Supply District,	75 34
Great Barrington.	
Great Barrington Fire District,	993 99

TABLE 4. — *Reimbursement to Fire, Water and Other Districts, under Chapter 339 of the General Acts of 1917 — Concluded.*

[Taxes of 1917.]

TOWN AND DISTRICT.	Reimbursement.
Greenfield.	
Greenfield Fire District No. 1,	\$2,044 60
Hinsdale.	
Fire District of Hinsdale,	139 22
Lee.	
Lee Fire District,	238 93
Leicester.	
Cherry Valley and Rochdale Water District,	52 96
Mansfield.	
Mansfield Fire District,	237 41
Middleborough.	
Middleborough Fire District,	846 39
Montague.	
Lake Pleasant Water Supply District,	9 45
Millers Falls Water Supply District,	45 18
Montague Lighting District,	30 26
Palmer.	
Palmer Fire District,	266 90
Shelburne Falls.	
Shelburne Falls Fire District,	156 53
Shirley.	
Shirley Village Water District,	45 88
South Hadley.	
South Hadley Fire District No. 1,	26 01
South Hadley Fire District No. 2,	211 01
Ware.	
Ware Fire District No. 1,	495 12
Wareham.	
Onset Fire District,	205 43
Wareham Fire District,	785 11
Williamstown.	
Williamstown Fire District,	740 08
Total,	\$15,148 33

TABLE 5. — *Reimbursement to Fire, Water and Other Districts, under Chapter 154 of the General Acts of 1918.*

[Taxes of 1918.]

TOWN AND DISTRICT.	Reimbursement.
Acton.	
West, South and Center Water Supply,	\$207 95
Barnstable.	
Hyannis Fire District,	298 38
Colrain.	
Colrain Fire District,	4 24
Deerfield.	
Deerfield Fire and Water District,	31 56
Duxbury.	
Duxbury Fire and Water District,	788 81
Easton.	
North Easton Village District,	4,584 59
South Easton and Eastondale Fire and Water District,	944 47
Unionville Fire and Water District,	885 76
Foxborough.	
East Foxborough Water District,	59 43
Foxborough Village Improvement Association,	88 31
Foxborough Water Supply District,	51 51
Great Barrington.	
Great Barrington Fire District,	859 13
Greenfield.	
Greenfield Fire District No. 1,	1,956 51
Middleborough.	
Middleborough Fire District,	679 84
Montague.	
Lake Pleasant Water District,	9 00
Shelburne Falls.	
Shelburne Falls Fire District,	79 49
Shirley.	
Shirley Village Water District,	57 01
Wareham.	
Onset Fire District,	121 82
Wareham Fire District,	878 59
Williamstown.	
Williamstown Fire District,	623 48
Total,	\$13,209 88

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 (Recapitulation).*

COUNTIES.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE,	\$216,873 96	\$205,143 96	\$7,820 00	\$212,963 96
BERKSHIRE,	161,663 36	126,188 36	23,650 00	149,838 36
BRISTOL,	264,129 66	149,484 66	76,430 00	225,914 66
DUKES,	6,713 93	4,403 93	1,540 00	5,943 93
ESSEX,	1,015,876 96	854,551 96	107,550 00	962,101 96
FRANKLIN,	36,753 16	20,733 16	10,680 00	31,413 16
HAMPDEN,	318,538 12	203,128 12	76,940 00	280,068 12
HAMPSHIRE,	54,553 96	34,918 92	13,090 00	48,008 92
MIDDLESEX,	1,491,070 26	1,235,665 26	170,270 00	1,405,935 26
NANTUCKET,	4,554 27	2,994 27	1,040 00	4,034 27
NORFOLK,	1,244,279 92	1,152,644 92	61,090 00	1,213,734 92
PLYMOUTH,	286,629 77	233,679 77	35,300 00	268,979 77
SUFFOLK,	2,914,204 29	2,433,094 29	320,740 00	2,753,834 29
WORCESTER,	561,342 25	420,552 25	93,860 00	514,412 25
TOTALS,	\$8,577,183 87	\$7,077,183 83	\$1,000,000 00	\$8,077,183 83

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BARNSTABLE COUNTY.				
Barnstable,	\$26,501 18	\$24,011 18	\$1,660 00	\$25,671 18
Bourne,	24,546 22	22,851 22	1,130 00	23,981 22
Brewster,	1,736 59	1,496 59	160 00	1,656 59
Chatham,	2,370 26	1,665 26	470 00	2,135 26
Dennis,	5,628 33	5,178 33	300 00	5,478 33
Eastham,	1,248 22	1,113 22	90 00	1,203 22
Falmouth,	116,894 21	114,839 21	1,370 00	116,209 21
Harwich,	1,693 04	1,093 04	400 00	1,493 04
Mashpee,	135 00	—	90 00	90 00
Orleans,	14,019 19	14,154 19	510 00	14,664 19
Provincetown,	2,189 90	1,184 90	670 00	1,854 90
Sandwich,	4,455 98	4,020 98	290 00	4,310 98
Truro,	809 00	644 00	110 00	754 00
Wellfleet,	1,488 43	1,233 43	170 00	1,403 43
Yarmouth,	12,258 41	11,658 41	400 00	12,058 41
Totals,	\$216,873 96	\$205,143 96	\$7,820 00	\$212,963 96
BERKSHIRE COUNTY.				
Adams,	\$2,955 00	—	\$1,970 00	\$1,970 00
Alford,	60 00	—	40 00	40 00
Becket,	498 80	\$258 80	160 00	418 80
Cheshire,	461 69	146 69	210 00	356 69
Clarksburg,	150 00	—	100 00	100 00
Dalton,	36,110 09	34,790 09	880 00	35,670 09
Egremont,	527 48	332 48	130 00	462 48
Florida,	285 00	—	190 00	190 00
Great Barrington,	23,852 85	21,317 85	1,690 00	23,007 85
Hancock,	1,235 34	1,115 34	80 00	1,195 34
Hinsdale,	1,072 74	817 74	170 00	987 74
Lanesborough,	270 00	—	180 00	180 00
Lee,	1,095 00	—	730 00	730 00
Lenox,	17,489 33	15,404 33	1,390 00	16,794 33
Monterey,	135 00	—	90 00	90 00
Mount Washington,	129 54	84 54	30 00	114 54
New Ashford,	30 00	—	20 00	20 00

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BERKSHIRE COUNTY — <i>Con.</i>				
New Marlborough,	\$345 00	—	\$230 00	\$230 00
NORTH ADAMS,	5,865 00	—	3,910 00	3,910 00
Otis,	120 00	—	80 00	80 00
Peru,	75 00	—	50 00	50 00
PITTSFIELD,	38,578 18	\$25,663 18	8,610 00	34,273 18
Richmond,	2,733 40	2,553 40	120 00	2,673 40
Sandisfield,	150 00	—	100 00	100 00
Savoy,	75 00	—	50 00	50 00
Sheffield,	583 56	148 56	290 00	438 56
Stockbridge,	10,507 23	9,247 23	840 00	10,087 23
Tyringham,	105 00	—	70 00	70 00
Washington,	90 00	—	60 00	60 00
West Stockbridge,	240 00	—	160 00	160 00
Williamstown,	15,748 13	14,308 13	960 00	15,268 13
Windsor,	90 00	—	60 00	60 00
Totals,	\$161,663 36	\$126,183 36	\$23,650 00	\$149,838 36
BRISTOL COUNTY.				
Acushnet,	\$555 00	—	\$370 00	\$370 00
ATTLEBORO,	41,165 74	\$34,805 74	4,240 00	39,045 74
Berkley,	348 73	153 73	130 00	283 73
Dartmouth,	14,661 67	12,816 67	1,230 00	14,046 67
Dighton,	855 00	—	570 00	570 00
Easton,	45,535 58	44,200 58	890 00	45,090 58
Fairhaven,	1,905 00	—	1,270 00	1,270 00
FALL RIVER,	40,260 00	—	26,840 00	26,840 00
Freetown,	405 00	—	270 00	270 00
Mansfield,	1,995 00	—	1,330 00	1,330 00
NEW BEDFORD,	41,325 00	—	27,550 00	27,550 00
North Attleborough,	24,638 85	21,878 85	1,840 00	23,718 85
Norton,	615 00	—	410 00	410 00
Raynham,	420 00	—	280 00	280 00
Rehoboth,	390 00	—	260 00	260 00
Seekonk,	1,650 98	975 98	450 00	1,425 98
Somerset,	720 00	—	480 00	480 00

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
BRISTOL COUNTY — <i>Con.</i>				
Swansea,	\$7,300 92	\$6,685 92	\$410 00	\$7,095 92
TAUNTON,	38,347 19	27,967 19	6,920 00	34,887 19
Westport,	1,035 00	—	690 00	690 00
Totals,	\$264,129 66	\$149,484 66	\$76,430 00	\$225,914 66
DUKES COUNTY.				
Chilmark,	\$215 86	\$80 86	\$90 00	\$170 86
Edgartown,	495 00	—	330 00	330 00
Gay Head,	21 66	6 66	10 00	16 66
Gosnold,	255 00	—	170 00	170 00
Oak Bluffs,	630 00	—	420 00	420 00
Tisbury,	4,304 22	3,704 22	400 00	4,104 22
West Tisbury,	792 19	612 19	120 00	732 19
Totals,	\$6,713 93	\$4,403 93	\$1,540 00	\$5,943 93
ESSEX COUNTY.				
Amesbury,	\$7,504 12	\$4,789 12	\$1,810 00	\$6,599 12
Andover,	22,073 45	19,298 45	1,850 00	21,148 45
BEVERLY,	216,937 96	206,152 96	7,190 00	213,342 96
Boxford,	4,607 35	4,352 35	170 00	4,522 35
Danvers,	23,640 14	20,880 14	1,840 00	22,720 14
Essex,	1,079 75	644 75	290 00	934 75
Georgetown,	1,685 03	1,265 03	280 00	1,545 03
GLOUCESTER,	44,565 82	35,940 82	5,750 00	41,690 82
Groveland,	480 00	—	320 00	320 00
Hamilton,	35,059 02	33,919 02	760 00	34,679 02
HAVERHILL,	73,441 52	57,391 52	10,700 00	68,091 52
Ipswich,	11,617 96	9,652 96	1,310 00	10,962 96
LAWRENCE,	28,980 00	—	19,320 00	19,320 00
LYNN,	95,614 89	64,324 89	20,860 00	85,184 89
Lynnfield,	480 00	—	320 00	320 00
Manchester,	100,966 42	97,561 42	2,270 00	99,831 42
Marblehead,	14,120 69	10,775 69	2,230 00	13,005 69
Merrimac,	777 42	237 42	360 00	597 42
METHUEN,	4,365 00	—	2,910 00	2,910 00
Middleton,	315 00	—	210 00	210 00

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
ESSEX COUNTY — <i>Con.</i>				
Nahant,	\$51,709 93	\$50,449 93	\$840 00	\$51,289 93
Newbury,	2,869 23	2,254 23	410 00	2,664 23
NEWBURYPORT,	30,272 96	26,282 96	2,660 00	28,942 96
North Andover,	17,663 37	15,053 37	1,740 00	16,793 37
PEABODY,	7,755 00	—	5,170 00	5,170 00
Rockport,	1,321 03	1 03	880 00	881 03
Rowley,	13,408 86	13,063 86	230 00	13,293 86
SALEM,	93,591 33	80,061 33	9,020 00	89,081 33
Salisbury,	585 00	—	390 00	390 00
Saugus,	3,071 42	626 42	1,630 00	2,256 42
Swampscott,	72,455 26	68,360 26	2,730 00	71,090 26
Topsfield,	17,434 05	16,759 05	450 00	17,209 05
Wenham,	12,789 19	12,144 19	430 00	12,574 19
West Newbury,	2,638 79	2,308 79	220 00	2,528 79
Totals,	\$1,015,876 96	\$854,551 96	\$107,550 00	\$962,101 96
FRANKLIN COUNTY.				
Ashfield,	\$875 58	\$575 58	\$200 00	\$775 58
Bernardston,	640 42	445 42	130 00	575 42
Buckland,	1,005 61	330 61	450 00	780 61
Charlemont,	225 00	—	150 00	150 00
Colrain,	390 00	—	260 00	260 00
Conway,	285 00	—	190 00	190 00
Deerfield,	1,065 00	—	710 00	710 00
Erving,	540 00	—	360 00	360 00
Gill,	210 00	—	140 00	140 00
Greenfield,	20,804 03	15,614 03	3,460 00	19,074 03
Hawley,	90 00	—	60 00	60 00
Heath,	90 00	—	60 00	60 00
Leverett,	150 00	—	100 00	100 00
Leyden,	90 00	—	60 00	60 00
Monroe,	324 58	234 58	60 00	294 58
Montague,	2,610 00	—	1,740 00	1,740 00
New Salem,	165 00	—	110 00	110 00
Northfield,	495 00	—	330 00	330 00

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
FRANKLIN COUNTY — <i>Con.</i>				
Orange,	\$3,626 30	\$2,111 30	\$1,010 00	\$3,121 30
Rowe,	448 13	358 13	60 00	418 13
Shelburne,	1,255 57	670 57	390 00	1,060 57
Shutesbury,	165 83	60 83	70 00	130 83
Sunderland,	255 00	—	170 00	170 00
Warwick,	177 86	42 86	90 00	132 86
Wendell,	225 00	—	150 00	150 00
Whately,	544 25	289 25	170 00	459 25
Totals,	\$36,753 16	\$20,733 16	\$10,680 00	\$31,413 16
HAMPDEN COUNTY.				
Agawam,	\$1,320 00	—	\$880 00	\$880 00
Blandford,	225 00	—	150 00	150 00
Brimfield,	225 00	—	150 00	150 00
Chester,	330 00	—	220 00	220 00
CHICOPEE,	10,920 00	—	7,280 00	7,280 00
East Longmeadow,	540 00	—	360 00	360 00
Granville,	261 43	\$81 43	120 00	201 43
Hampden,	382 44	232 44	100 00	332 44
Holland,	45 00	—	30 00	30 00
HOLYOKE,	42,465 71	19,350 71	15,410 00	34,760 71
Longmeadow,	5,855 34	4,655 34	800 00	5,455 34
Ludlow,	2,085 00	—	1,390 00	1,390 00
Monson,	1,156 24	421 24	490 00	911 24
Montgomery,	60 00	—	40 00	40 00
Palmer,	2,550 00	—	1,700 00	1,700 00
Russell,	660 00	—	440 00	440 00
Southwick,	330 00	—	220 00	220 00
SPRINGFIELD,	235,095 50	173,775 50	40,880 00	214,655 50
Tolland,	90 00	—	60 00	60 00
Wales,	120 00	—	80 00	80 00
West Springfield,	4,050 00	—	2,700 00	2,700 00
Westfield,	8,753 84	4,313 84	2,960 00	7,273 84
Wilbraham,	1,017 62	297 62	480 00	777 62
Totals,	\$318,538 12	\$203,128 12	\$76,940 00	\$280,068 12

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
HAMPSHIRE COUNTY.				
Amherst,	\$9,407 26	\$7,502 26	\$1,270 00	\$8,772 26
Belchertown,	360 00	—	240 00	240 00
Chesterfield,	135 00	—	90 00	90 00
Cummington,	840 01	720 01	80 00	800 01
Easthampton,	3,450 00	—	2,300 00	2,300 00
Enfield,	2,825 01	2,615 01	140 00	2,755 01
Goshen,	90 00	—	60 00	60 00
Granby,	240 00	—	160 00	160 00
Greenwich,	105 00	—	70 00	70 00
Hadley,	765 00	—	510 00	510 00
Hatfield,	1,640 76	965 76	450 00	1,415 76
Huntington,	300 00	—	200 00	200 00
Middlefield,	75 00	—	50 00	50 00
NORTHAMPTON,	28,154 89	21,899 89	4,170 00	26,069 89
Pelham,	423 27	253 27	110 00	368 27
Plainfield,	75 00	—	50 00	50 00
Prescott,	75 00	—	50 00	50 00
South Hadley,	1,575 00	—	1,050 00	1,050 00
Southampton,	195 00	—	130 00	130 00
Ware,	2,235 00	—	1,490 00	1,490 00
Westhampton,	90 00	—	60 00	60 00
Williamsburg,	1,362 72	957 72	270 00	1,227 72
Worthington,	135 00	—	90 00	90 00
Totals,	\$54,553 92	\$34,918 92	\$13,090 00	\$48,008 92
MIDDLESEX COUNTY.				
Acton,	\$7,171 38	\$6,406 38	\$510 00	\$6,916 38
Arlington,	32,032 65	25,957 65	4,050 00	30,007 65
Ashby,	2,239 40	1,954 40	190 00	2,144 40
Ashland,	555 00	—	370 00	370 00
Ayer,	1,035 00	—	690 00	690 00
Bedford,	3,670 34	3,085 34	390 00	3,475 34
Belmont,	34,040 94	30,095 94	2,630 00	32,725 94
Billerica,	4,458 04	2,538 04	1,280 00	3,818 04
Boxborough,	90 00	—	60 00	60 00

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Burlington,	\$399 21	\$69 21	\$220 00	\$289 21
CAMBRIDGE,	211,228 26	168,058 26	28,780 00	196,838 26
Carlisle,	1,683 01	1,533 01	100 00	1,633 01
Chelmsford,	10,134 31	8,424 31	1,140 00	9,564 31
Concord,	54,107 20	51,842 20	1,510 00	53,352 20
Dracut,	900 00	—	600 00	600 00
Dunstable,	1,866 80	1,716 80	100 00	1,816 80
EVERETT,	12,465 00	—	8,310 00	8,310 00
Framingham,	26,874 95	20,034 95	4,560 00	24,594 95
Groton,	24,567 98	23,652 98	610 00	24,262 98
Holliston,	10,574 26	9,899 26	450 00	10,349 26
Hopkinton,	3,334 21	2,719 21	410 00	3,129 21
Hudson,	1,755 00	—	1,170 00	1,170 00
Lexington,	41,112 15	38,562 15	1,700 00	40,262 15
Lincoln,	32,058 55	31,488 55	380 00	31,868 55
Littleton,	1,316 65	911 65	270 00	1,181 65
LOWELL,	75,912 40	43,932 40	21,320 00	65,252 40
MALDEN,	97,214 41	84,014 41	8,800 00	92,814 41
MARLBOROUGH,	7,288 75	3,358 75	2,620 00	5,978 75
Maynard,	1,530 00	—	1,020 00	1,020 00
MEDFORD,	48,079 84	37,459 84	7,080 00	44,539 84
MELROSE,	39,158 56	33,308 56	3,900 00	37,208 56
Natick,	42,031 72	39,181 72	1,900 00	41,081 72
NEWTON,	346,002 95	323,172 95	15,220 00	338,392 95
North Reading,	681 21	336 21	230 00	566 21
Pepperell,	825 00	—	550 00	550 00
Reading,	14,703 20	12,183 20	1,680 00	13,863 20
Sherborn,	9,250 65	8,725 65	350 00	9,075 65
Shirley,	1,532 71	977 71	370 00	1,347 71
SOMERVILLE,	26,295 00	—	17,530 00	17,530 00
Stoneham,	2,541 04	486 04	1,370 00	1,856 04
Stow,	3,260 18	2,900 18	240 00	3,140 18
Sudbury,	4,126 93	3,691 93	290 00	3,981 93
Tewksbury,	810 00	—	540 00	540 00

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
MIDDLESEX COUNTY — <i>Con.</i>				
Townsend,	\$1,259 17	\$824 17	\$290 00	\$1,114 17
Tyngsborough,	270 00	—	180 00	180 00
Wakefield,	7,965 78	3,795 78	2,780 00	6,575 78
WALTHAM,	43,573 45	33,673 45	6,600 00	40,273 45
Watertown,	17,886 91	9,621 91	5,510 00	15,131 91
Wayland,	15,661 17	14,911 17	500 00	15,411 17
Westford,	3,545 94	2,450 94	730 00	3,180 94
Weston,	68,857 86	67,372 86	990 00	68,362 86
Wilmington,	2,262 56	1,572 56	460 00	2,032 56
Winchester,	60,615 01	55,590 01	3,350 00	58,940 01
WOBURN,	28,257 57	23,172 57	3,390 00	26,562 57
Totals,	\$1,491,070 26	\$1,235,665 26	\$170,270 00	\$1,405,935 26
NANTUCKET COUNTY.				
Nantucket,	\$4,554 27	\$2,994 27	\$1,040 00	\$4,034 27
NORFOLK COUNTY.				
Avon,	\$405 00	—	\$270 00	\$270 00
Bellingham,	465 00	—	310 00	310 00
Braintree,	17,042 09	\$14,072 09	1,980 00	16,052 09
Brookline,	532,329 74	505,539 74	17,860 00	523,399 74
Canton,	34,173 81	32,193 81	1,320 00	33,513 81
Cohasset,	58,455 18	56,670 18	1,190 00	57,860 18
Dedham,	52,257 80	48,057 80	2,800 00	50,857 80
Dover,	37,430 92	36,605 92	550 00	37,155 92
Foxborough,	945 00	—	630 00	630 00
Franklin,	11,217 45	9,402 45	1,210 00	10,612 45
Holbrook,	3,891 31	3,216 31	450 00	3,666 31
Medfield,	5,010 75	4,350 75	440 00	4,790 75
Medway,	615 00	—	410 00	410 00
Millis,	1,990 72	1,390 72	400 00	1,790 72
Milton,	216,751 31	211,081 31	3,780 00	214,861 31
Needham,	13,611 83	10,521 83	2,060 00	12,581 83
Norfolk,	777 39	387 39	260 00	647 39
Norwood,	27,217 24	21,472 24	3,830 00	25,302 24
Plainville,	345 00	—	230 00	230 00

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
NORFOLK COUNTY — <i>Con.</i>				
QUINCY,	\$67,310 55	\$52,040 55	\$10,180 00	\$62,220 55
Randolph,	7,289 72	6,299 72	660 00	6,959 72
Sharon,	9,510 82	8,490 82	680 00	9,170 82
Stoughton,	1,860 00	—	1,240 00	1,240 00
Walpole,	15,705 88	13,140 88	1,710 00	14,850 88
Wellesley,	86,601 34	82,146 34	2,970 00	85,116 34
Westwood,	27,520 48	26,770 48	500 00	27,270 48
Weymouth,	12,978 59	8,793 59	2,790 00	11,583 59
Wrentham,	570 00	—	380 00	380 00
Totals,	\$1,244,279 92	\$1,152,644 92	\$61,090 00	\$1,213,734 92
PLYMOUTH COUNTY.				
Abington,	\$3,741 31	\$2,316 31	\$950 00	\$3,266 31
Bridgewater,	1,770 00	—	1,180 00	1,180 00
BROCKTON,	105,785 77	85,460 77	13,550 00	99,010 77
Carver,	883 35	313 35	380 00	693 35
Duxbury,	10,678 83	9,703 83	650 00	10,353 83
East Bridgewater,	1,215 00	—	810 00	810 00
Halifax,	225 00	—	150 00	150 00
Hanover,	8,549 14	7,874 14	450 00	8,324 14
Hanson,	705 00	—	470 00	470 00
Hingham,	38,872 51	36,772 51	1,400 00	38,172 51
Hull,	3,045 00	—	2,030 00	2,030 00
Kingston,	3,422 51	2,852 51	380 00	3,232 51
Lakeville,	2,082 04	1,692 04	260 00	1,952 04
Marion,	31,051 77	30,106 77	630 00	30,736 77
Marshfield,	4,399 09	3,604 09	530 00	4,134 09
Mattapoisett,	8,029 84	7,489 84	360 00	7,849 84
Middleborough,	5,796 58	3,981 58	1,210 00	5,191 58
Norwell,	4,251 54	3,846 54	270 00	4,116 54
Pembroke,	708 55	273 55	290 00	563 55
Plymouth,	8,000 72	2,705 72	3,530 00	6,235 72
Plympton,	150 00	—	100 00	100 00
Rochester,	701 83	371 83	220 00	591 83
Rockland,	9,460 08	7,450 08	1,340 00	8,790 08

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
PLYMOUTH COUNTY — <i>Con.</i>				
Scituate,	\$8,287 32	\$6,532 32	\$1,170 00	\$7,702 32
Wareham,	12,725 68	10,715 68	1,340 00	12,055 68
West Bridgewater,	3,174 27	2,559 27	410 00	2,969 27
Whitman,	8,917 04	7,057 04	1,240 00	8,297 04
Totals,	\$286,629 77	\$233,679 77	\$35,300 00	\$268,979 77
SUFFOLK COUNTY.				
BOSTON,	\$2,864,908 48	\$2,408,233 48	\$304,450 00	\$2,712,683 48
CHELSEA,	12,000 00	—	8,000 00	8,000 00
REVERE,	10,160 44	2,615 44	5,030 00	7,645 44
Winthrop,	27,135 37	22,245 37	3,260 00	25,505 37
Totals,	\$2,914,204 29	\$2,433,094 29	\$320,740 00	\$2,753,834 29
WORCESTER COUNTY.				
Ashburnham,	\$510 00	—	\$340 00	\$340 00
Athol,	3,390 00	—	2,260 00	2,260 00
Auburn,	974 77	\$269 77	470 00	739 77
Barre,	945 00	—	630 00	630 00
Berlin,	623 58	413 58	140 00	553 58
Blackstone,	738 31	78 31	440 00	518 31
Bolton,	2,409 62	2,169 62	160 00	2,329 62
Boylston,	195 00	—	130 00	130 00
Brookfield,	1,204 97	649 97	370 00	1,019 97
Charlton,	510 00	—	340 00	340 00
Clinton,	3,345 00	—	2,230 00	2,230 00
Dana,	352 74	202 74	100 00	302 74
Douglas,	3,893 54	3,248 54	430 00	3,678 54
Dudley,	2,720 62	1,685 62	690 00	2,375 62
FITCHBURG,	44,031 65	29,751 65	9,520 00	39,271 65
Gardner,	24,591 50	20,586 50	2,670 00	23,256 50
Grafton,	10,801 62	9,406 62	930 00	10,336 62
Hardwick,	10,937 06	9,617 06	880 00	10,497 06
Harvard,	6,040 88	5,455 88	390 00	5,845 88
Holden,	1,420 16	700 16	480 00	1,180 16
Hopedale,	46,758 31	45,108 31	1,100 00	46,208 31
Hubbardston,	255 00	—	170 00	170 00

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Continued.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
Lancaster,	\$51,628 04	\$50,893 04	\$490 00	\$51,383 04
Leicester,	3,392 85	2,462 85	620 00	3,082 85
LEOMINSTER,	9,727 10	4,717 10	3,340 00	8,057 10
Lunenburg,	693 02	183 02	340 00	523 02
Mendon,	313 65	73 65	160 00	233 65
Milford,	9,802 04	6,457 04	2,230 00	8,687 04
Millbury,	1,365 00	—	910 00	910 00
Millville,	420 00	—	280 00	280 00
New Braintree,	135 00	—	90 00	90 00
North Brookfield,	1,133 38	458 38	450 00	908 38
Northborough,	2,251 79	1,651 79	400 00	2,051 79
Northbridge,	15,134 01	12,359 01	1,850 00	14,209 01
Oakham,	135 00	—	90 00	90 00
Oxford,	1,269 56	474 56	530 00	1,004 56
Paxton,	253 60	133 60	80 00	213 60
Petersham,	1,786 37	1,471 37	210 00	1,681 37
Phillipston,	105 00	—	70 00	70 00
Princeton,	8,860 23	8,530 23	220 00	8,750 23
Royalston,	270 00	—	180 00	180 00
Rutland,	330 00	—	220 00	220 00
Shrewsbury,	1,594 23	499 23	730 00	1,229 23
Southborough,	4,814 95	4,049 95	510 00	4,559 95
Southbridge,	3,135 00	—	2,090 00	2,090 00
Spencer,	3,559 55	2,179 55	920 00	3,099 55
Sterling,	1,393 75	973 75	280 00	1,253 75
Sturbridge,	330 00	—	220 00	220 00
Sutton,	540 00	—	360 00	360 00
Templeton,	840 00	—	560 00	560 00
Upton,	539 28	104 28	290 00	394 28
Uxbridge,	10,931 37	9,431 37	1,000 00	10,431 37
Warren,	1,612 64	682 64	620 00	1,302 64
Webster,	45,557 77	42,737 77	1,880 00	44,617 77
West Boylston,	849 75	504 75	230 00	734 75

TABLE 6. — *Comparison of Commissioner's Estimate for 1919, and Amounts paid to Cities and Towns January 1, 1920 — Concluded.*

CITY OR TOWN.	Com- missioner's Estimate.	Reimburse- ment.	Distribu- tion.	Totals.
WORCESTER COUNTY — <i>Con.</i>				
West Brookfield,	\$1,212 00	\$867 00	\$230 00	\$1,097 00
Westborough,	1,065 00	-	710 00	710 00
Westminster,	330 00	-	220 00	220 00
Winchendon,	2,581 29	1,111 29	980 00	2,091 29
WORCESTER,	204,800 70	138,200 70	44,400 00	182,600 70
Totals,	\$561,342 25	\$420,552 25	\$93,860 00	\$514,412 25

TABLE 7. — *Reimbursement to Fire, Water and Other Districts, under Chapter 154 of the General Acts of 1918.*

[Taxes of 1919.]

TOWN AND DISTRICT.	Reimbursement.
Acton.	
West, South and Center Water Supply,	\$217 77
Adams.	
Adams Fire District,	1,223 65
Barnstable.	
Hyannis Fire District,	668 84
Chelmsford.	
Chelmsford Water District,	17 50
Chester.	
Chester Fire District,	1,096 05
Colrain.	
Colrain Fire District,	9 50
Deerfield.	
Deerfield Fire and Water District,	37 83
South Deerfield Fire and Water District,	7 15
Duxbury.	
Duxbury Fire and Water District,	1,061 90
Easton.	
South Easton and Eastondale Fire and Water District,	907 35
Unionville Fire and Water District,	288 29

TABLE 7. — *Reimbursement to Fire, Water and Other Districts, under Chapter 154 of the General Acts of 1918 — Concluded.*

TOWN AND DISTRICT.	Reimbursement.
Foxborough.	
East Foxborough Water District,	\$30 95
Foxborough Village Improvement Association,	93 78
Foxborough Water Supply District,	92 41
Great Barrington.	
Great Barrington Fire District,	783 85
Hadley.	
Hadley Water Supply District,	161 84
Hinsdale.	
Hinsdale Fire District,	207 54
Lee.	
Lee Fire District,	5,008 67
Middleborough.	
Middleborough Fire District,	471 53
Montague.	
Lake Pleasant Water District,	37 86
Millers Falls Supply District,	565 08
Montague Light District,	606 87
Shelburne Falls.	
Shelburne Falls Fire District,	102 58
Shirley.	
Shirley Village Water District,	40 96
South Hadley.	
South Hadley Fire District No. 1,	162 53
Wareham.	
Onset Fire District,	82 12
Wareham Fire District,	977 44
Williamstown.	
Williamstown Fire District,	671 17
Total,	\$15,638 15

Taxation of Legacies and Successions (Acts of 1909, Chapter 90, Part IV, and Chapters 268 and 527; Acts of 1911, Chapters 359 and 502; Acts of 1912, Chapter 678; General Acts of 1916, Chapter 268; General Acts of 1918, Chapter 191; General Acts of 1919, Chapter 342, Section 4). — The law taxing direct legacies and successions has now been in operation in this Commonwealth for more than twelve years. The amount of revenue produced by this tax during the past year and for the preceding years is as follows: —

[illegible]

During the year there were received from the probate courts, and from executors and administrators, wills, inventories and other papers relating to 5,520 estates. A representative of this department has at frequent intervals visited the registry of probate in each county of the State, and upon examination of inventories and other papers there on file has excused the register from sending to this ^d department copies of his records in estates in which it has appeared that no tax will be payable to the Commonwealth. The number of estates from the filing of which the registers were thus excused has in the past year aggregated some 5,000. It thus appears that the number of estates with which this department has dealt during the past year is in excess of 10,500.

In May, 1918, chapter 191 of the General Acts of 1918 became effective. By this chapter all taxes payable under the provisions of our inheritance tax statute in the estates of persons dying within the period of one year from the time when this chapter took effect are increased by 25 per cent of the tax.

By section 4 of chapter 342 of the General Acts of 1919, which took effect July 23, 1919, the provisions of chapter 191 of the General Acts of 1918 were revived and extended for one year from July 23, 1920, and also made applicable to the estates of persons dying between May 4, 1919, and July 23, 1919. All taxes collected under this last-named act are to be set apart by the Treasurer and held as part of the "military and naval service fund of 1919." Under one or the other of the acts above referred to this additional tax will be assessed in practically every estate which is taxed within the present fiscal year, and it is probable that the amount of tax assessed and collected under this act during the present year will amount to nearly \$1,000,000.

The total amount of tax assessed and certified as stated above is \$5,110,482.67. The reason why the amount of tax assessed does not correspond with the amount collected by the Treasurer and Receiver-General is that the date upon which a tax becomes due or is paid does not always fall in the same fiscal year in which the tax is assessed. An analysis of the cases which have been completed during the past year follows.

In many other estates, upon request, we have made partial assessments of the tax. It is practically impossible to give any complete summary of such cases. Therefore in my analysis I deal only with completed cases.

Analysis of Completed Cases.

Number of cases completed in the year:—

Massachusetts decedents,	2,521
Foreign decedents,	65
	<hr/>
	2,586

Net property of 2,586 estates, \$123,242,707 19

Property of 2,586 estates actually taxed, \$109,376,061 74

Property of 2,586 estates exempted:—

Charities, etc.,	\$9,027,745 62
Other exemptions,	4,838,899 83
	<hr/>
	\$13,866,645 45

Total tax assessed on \$109,376,061.74
contained in 2,586 finished cases:—

Massachusetts decedents,	\$3,817,441 24
Foreign decedents,	107,277 94
	<hr/>
	\$3,924,719 18

The amounts and proportions of this tax assessed at the various rates are —

At 1 per cent,	\$274,556 87 equals	7.62 per cent of whole tax.
At 1½ per cent,	5,471 90 equals	.15 per cent of whole tax.
At 2 per cent,	245,131 07 equals	6.81 per cent of whole tax.
At 3 per cent,	310,980 14 equals	8.64 per cent of whole tax.
At 4 per cent,	712,383 24 equals	19.78 per cent of whole tax.
At 5 per cent,	712,912 67 equals	19.79 per cent of whole tax.
At 6 per cent,	151,142 48 equals	4.20 per cent of whole tax.
At 7 per cent,	191,289 69 equals	5.31 per cent of whole tax.
At 8 per cent,	359,503 63 equals	9.98 per cent of whole tax.
At 9 per cent,	189,491 47 equals	5.26 per cent of whole tax.
At 10 per cent,	94,502 17 equals	2.62 per cent of whole tax.
"Settlements,"	354,465 87 equals	9.84 per cent of whole tax.

\$3,601,831 20 equals 100.00 per cent.

25 per cent additional: —

General Acts of 1918, chapter 191,	\$308,787 61
General Acts of 1919, chapter 342, section 4,	14,100 37
Total,	\$3,924,719 18
Foreign taxes deducted,	32,459 74
Net tax,	\$3,892,259 44

Average rate, .036.

The proportions of property taxed at the various rates are —

\$27,455,687 00 at 1 per cent equals	25.10 per cent.
364,793 33 at 1½ per cent equals	.33 per cent.
12,256,553 50 at 2 per cent equals	11.21 per cent.
10,366,004 67 at 3 per cent equals	9.48 per cent.
17,809,581 00 at 4 per cent equals	16.28 per cent.
14,258,253 40 at 5 per cent equals	13.04 per cent.
2,519,041 33 at 6 per cent equals	2.30 per cent.
2,732,709 86 at 7 per cent equals	2.50 per cent.
4,493,795 38 at 8 per cent equals	4.11 per cent.
2,105,460 78 at 9 per cent equals	1.93 per cent.
945,021 70 at 10 per cent equals	.86 per cent.
14,069,159 79 "settled" equals	12.86 per cent.
\$109,376,061 74 equals (total property taxed)	100.00 per cent.

"Settlements" are made at various and undetermined rates, with the approval of the Attorney-General, in cases in which the tax cannot be actually computed (Acts of 1909, chapter 490, Part IV, section 7, amended by Acts of 1909, chapter 527, section 4).

Although taxes amounting to \$3,924,719.18 have been actually assessed upon the estates above referred to, only \$3,892,259.44 of that amount is payable to the Commonwealth. The difference, \$32,459.74, is the amount we are required to deduct on account of taxes paid by the estates to other States or countries. By the provisions of chapter 268 of the General Acts of 1916 the statute which exempted from taxation in this State property of a resident of Massachusetts legally subject to a tax of like character and amount in another jurisdiction was repealed. As such deductions apply only to the estates of persons who died prior to May 26, 1916, the amount which in the future will be deducted from the gross Massachusetts tax on this account will be very small and will constantly decrease.

IV. THE TAXATION OF TRANSFERS OF STOCK.

Chapter 770, Acts of 1914, as amended by chapter 238, General Acts of 1915, and by section 24, chapter 349, General Acts of 1919, has now been in operation from December 1, 1914, to December 1, 1919, — five full years. This is an excise upon the sale, delivery or transfer of shares or certificates in any domestic or foreign corporation or association having transferable shares, if the sale, delivery or transfer is made in this Commonwealth. Some uncertainty existed as to whether or not it was the intention of the Legislature to levy a tax upon the original issue of stock certificates. The Tax Commissioner ruled that the act did not apply to original issues. To clear up this uncertainty the Legislature of 1918, by section 78 of chapter 257 of the General Acts of 1918, has specifically provided that it shall not apply to original issues of stock. The total revenue for the first fiscal year, from December 1, 1914, to December 1, 1915, was \$162,595.20. From this there was deducted the sum of \$59.22 refunded for stamps erroneously affixed, leaving a net return of \$162,535.98. The revenue for

the second year, from December 1, 1915, to December 1, 1916, was \$213,120.34. The amount refunded for stamps erroneously affixed was \$242.25, leaving a net revenue of \$212,878.09. The revenue for the third year, from December 1, 1916, to December 1, 1917, was \$149,364.84. The amount refunded for stamps erroneously affixed was \$458.70, leaving a net revenue of \$148,906.14. The revenue for the fourth fiscal year was \$112,801.04. The amount refunded for stamps erroneously affixed was \$94, leaving a net revenue of \$112,707.04. The revenue for the fifth year just ended was \$214,418.24. The amount refunded for stamps erroneously affixed was \$169.38, leaving a net revenue of \$214,248.86.

The demands upon capital and savings made by the purchase of Liberty Bonds, and the necessity of financing the government in its war undertaking, had so diminished trading upon the stock exchanges that the revenue fell from \$212,878.09 in 1916 to \$148,906.14 in 1917, and to \$112,707.04 in 1918. The revenue during the past year of \$214,418.24 proved that conditions in the stock market are again normal, and we may look forward to pre-war revenues from this source.

Section 24 of chapter 349 of the General Acts of 1919 provides that where stock is issued without a par value, the tax shall be at the rate of 2 cents a share. Under a previous ruling the rate was 2 cents for each \$100 of the value at the time of sale or transfer.

I have prepared and had printed for the use of brokers, corporations, attorneys and transfer agents a pamphlet containing a copy of the act, and have appended some twenty-six rules and interpretations which are of great assistance to those charged with the sale, delivery or transfer of stock certificates. Copies of these may be had at the office. While that part of the act involving the ordinary sale and transfer of stock certificates is generally well understood, the questions of pledges, loans, surrenders, cancellations, reorganizations and voting trusts are constantly arising, and need careful consideration in determining the liability of such to an excise tax under the act.

Revenue from the sale of stamps by months was as follows:—

	First Year.	Second Year.	Third Year.	Fourth Year.	Fifth Year.
December,	\$12,707 56	\$16,080 44	\$18,627 08	\$9,997 04	\$13,178 12
January,	8,652 24	23,244 66	18,111 84	9,993 22	14,269 44
February,	9,842 78	14,911 98	14,660 50	8,783 98	8,900 50
March,	15,239 32	22,882 60	12,167 80	10,701 76	17,661 34
April,	22,328 80	16,088 56	12,196 10	7,674 06	15,983 62
May,	13,703 76	17,986 74	11,995 48	11,593 60	25,105 64
June,	13,990 62	21,470 66	11,533 54	10,562 36	15,145 70
July,	9,215 24	11,759 08	12,599 98	7,858 70	23,757 84
August,	9,262 62	13,698 52	7,376 36	9,541 54	16,513 54
September,	8,003 02	17,365 76	8,468 86	6,941 34	14,085 68
October,	19,909 10	17,070 46	10,503 94	9,339 52	23,892 56
November,	19,740 14	20,560 88	11,123 36	9,813 92	25,924 26
Totals,	\$162,595 20	\$213,120 34	\$149,364 84	\$112,801 04	\$214,418 24
Less amounts refunded, .	59 22	242 25	458 70	94 00	169 38
Net return,	\$162,535 98	\$212,878 09	\$148,906 14	\$112,707 04	\$214,248 86

V. THE SUPERVISION OF BOARDS OF ASSESSORS.

The municipal taxation division of this department has continued its work during the past year pursuant to the provisions of the first eight sections of Part III, chapter 490, Acts of 1909, by carrying on its usual work of supervision by means of visits and correspondence, and the sending out of information which accumulates in the department and which is available for the use of the assessors in laying their taxes.

An increase in the powers of mandatory supervision given to the Tax Commissioner would, as I have stated in former reports, tend to bring about with much more rapidity the uniformity of assessments and full compliance with the tax laws, which is the purpose of supervision and an end very desirable of attainment.

As is more fully stated in my annual report of 1918, a pamphlet of "Instruction to Assessors" was issued in 1917 to the assessors. In the early summer of 1919 a second pamphlet, entitled "Instruction to Assessors No. 2," was issued. This was in the form of a calendar arranged by months, and directed the attention of the assessors to duties required by

statute to be performed, as well as the proper time at which each matter should have their attention. This publication has been appreciated by the assessors.

The many changes made in the tax laws since the publication of the first pamphlet of instruction has made necessary the preparation of "Instruction to Assessors No. 3." This is now in print, and a copy has been sent to every assessor and tax collector in the Commonwealth.

The increased value in the local assessments of tangible personal property, spoken of in my last annual report, has been very well sustained in the assessments of 1919.

The enhanced replacement value of buildings and the increased market prices of certain classes of real estate have caused the assessors to seek advice and information from the Municipal Taxation Division in fixing real estate values for the assessment of 1919, and much work has been done in this direction.

The disturbance of the income of the cities and towns derived from the distribution of the income taxes by the passage of chapter 363 of the General Acts of 1919, commonly referred to as the General School Fund Act, caused great uncertainty among the assessors as to fixing the tax rates of 1919, and the advice of the Municipal Taxation Division was sought by perhaps a majority of the boards in the State with regard to this matter.

The following tables give some indication of the work of the department, and a few of the salient facts as to local assessment. Part I of Public Document No. 19 gives full details of assessed values and taxes as laid in the original assessment of each year throughout the Commonwealth. Part II of the same document gives the same information in regard to assessments laid in December pursuant to the provisions of section 85, Part I, chapter 490, Acts of 1909.

Visits to boards of assessors,	615
Calls of assessors and collectors at this office,	443
Letters received,	3,062
Letters sent,	3,278

The total value of real and personal estate as assessed by cities and towns in selected years is —

1875, . . .	\$1,840,792,728	1912, . . .	\$4,249,699,855
1880, . . .	1,584,756,802	1913, . . .	4,438,458,656
1885, . . .	1,782,349,143	1914, . . .	4,602,965,509
1890, . . .	2,154,134,626	1915, . . .	4,738,083,123
1895, . . .	2,542,348,993	1916, . . .	4,926,083,487
1900, . . .	2,961,119,947	1917, . . .	4,531,843,833
1905, . . .	3,312,255,163	1918, . . .	4,734,453,939
1910, . . .	3,907,892,598	1919, . . .	4,898,860,299
1911, . . .	4,077,235,263		

The following table shows taxes assessed upon polls and real and personal property in several years, and the purposes to which these taxes were devoted: —

	State Tax.	County Tax.	Local Purposes.	Totals.
1910,	\$5,500,000	\$4,203,889	\$58,885,487	\$68,589,376
1911,	5,500,000	4,244,294	63,545,234	71,289,529
1912,	6,250,000	4,353,312	63,948,993	74,552,306
1913,	8,000,000	4,583,110	68,523,193	81,106,304
1914,	8,750,000	4,855,540	73,659,326	87,264,866
1915,	9,750,000	5,209,593	77,400,593	92,360,186
1916,	8,000,000	5,515,430	81,623,312	95,138,742
1917,	11,000,000	5,812,664	74,555,317	91,367,981
1918,	11,000,000	6,284,019	84,422,699	101,706,718
1919,	11,000,000	6,513,734	98,836,500	116,350,234

Collection of Overdue Taxes.

Reports have been obtained of the settlement in full of all taxes of the year 1916 and years prior thereto in the following cities and towns, under the provisions of chapter 272, Acts of 1912: —

Acton.	Ayer.	Bourne.
Alford.	Becket.	Brewster.
Amherst.	Belchertown.	Bridgewater.
Arlington.	Berlin.	Brimfield.
Ashfield.	Bernardston.	Brookline.
Athol.	Bolton.	Buckland.

Carver.	Lancaster.	Royalston.
Charlemont.	Lee.	Salisbury.
Charlton.	Leominster.	Sandisfield.
Chatham.	Leverett.	Savoy.
Chelsea.	Lexington.	Scituate.
Cheshire.	Leyden.	Shelburne.
Chesterfield.	Lincoln.	Shrewsbury.
Chicopee.	Lynnfield.	South Hadley.
Chilmark.	Mansfield.	Springfield.
Clinton.	Mattapoisett.	Sterling.
Colrain.	Maynard.	Stockbridge.
Cummingtown.	Mendon.	Stow.
Dalton.	Middlefield.	Sunderland.
Dana.	Millis.	Swampscott.
Danvers.	Monterey.	Swansea.
Dedham.	Mount Washington.	Tisbury.
Dennis.	Nantucket.	Tolland.
Dover.	Needham.	Topsfield.
East Bridgewater.	New Ashford.	Truro.
East Longmeadow.	New Braintree.	Tyringham.
Egremont.	Newbury.	Wakefield.
Enfield.	Newburyport.	Wales.
Erving.	North Brookfield.	Ware.
Fairhaven.	North Reading.	Warren.
Falmouth.	Northampton.	Warwick.
Florida.	Northbridge.	Wellesley.
Franklin.	Northfield.	Wendell.
Georgetown.	Norton.	West Boylston.
Grafton.	Norwell.	West Bridgewater.
Granby.	Oak Bluffs.	West Brookfield.
Greenwich.	Oakham.	West Newbury.
Groveland.	Orleans.	West Tisbury.
Hadley.	Otis.	Westford.
Halifax.	Paxton.	Westhampton.
Hampden.	Pelham.	Westwood.
Hancock.	Peru.	Whately.
Hanson.	Plainfield.	Wilbraham.
Harvard.	Plainville.	Williamsburg.
Hatfield.	Plympton.	Williamstown.
Hawley.	Prescott.	Wilmington.
Heath.	Princeton.	Winchendon.
Hingham.	Provincetown.	Windsor.
Hudson.	Rochester.	Worthington.
Huntington.	Rowe.	
Lakeville.	Rowley.	

VI. THE APPROVAL OF CORPORATE ORGANIZATIONS AND REPORTS.

Articles of organization, certificates and reports of various kinds required to be filed by corporations in the office of the Secretary of the Commonwealth are first to be approved by the Commissioner of Corporations. Certificates thus presented for the approval of the Commissioner are offered chiefly by public-service corporations, domestic business corporations, religious, charitable and social corporations subject to chapter 125 of the Revised Laws, and foreign business corporations carrying on business in this Commonwealth. The following analysis indicates the general character and number of reports thus reviewed by the department.

Massachusetts Corporations.

A. *Organization.* — The number of corporation organizations which received the approval of the department during the year, together with the authorized capitalization, is as follows: —

	Number.	Capital.
Agricultural corporations (General Acts of 1917, chapter 224),	3	— ¹
Domestic business corporations (Acts of 1903, chapter 437),	2,516	\$266,710,250
Trust companies (Acts of 1904, chapter 374),	8	1,650,000
Co-operative banks (Acts of 1912, chapter 623),	5	— ²
Credit unions (General Acts of 1915, chapter 268),	2	— ²
Charitable and religious corporations (Revised Laws, chapter 125), with capital stock.	15	718,600
Charitable and religious corporations (Revised Laws, chapter 125), without capital stock.	251	—
Churches (Revised Laws, chapter 36),	18	—
Totals,	2,818	\$269,078,850

¹ None.

² Unlimited.

B. *Dissolution.* — The Secretary of State has reported that 63 corporations have been dissolved by order of the Supreme Judicial or Superior Court; of these, 62 were business corporations, and 1 a corporation under chapter 110, Revised

Laws. In addition, the Legislature, by chapter 111 of the Special Acts of 1919, dissolved 1,540 corporations.

Other certificates reviewed and approved by the department appear in the following table:—

C. *Articles of Amendment.* — 1. Increase of capital stock:—

	Amount of Increase.
560 business corporations, under Acts of 1903, chapter 437, section 42,	\$205,859,225
1 charitable and religious corporation, under Revised Laws, chapter 125, section 7,	17,000
10 gas and electric companies, under Acts of 1914, chapter 742, section 68,	3,751,350
Total,	\$209,618,575

2. Reduction of capital stock:—

	Amount of Reduction.
94 business corporations, under Acts of 1903, chapter 437, section 43,	\$32,395,300
2 gas and electric companies, under Acts of 1914, chapter 742, section 69,	350,000
Total,	\$32,745,300
Net increase,	\$176,873,275

3. General amendment:¹—

Three hundred and seventy-five business corporations, under Acts of 1903, chapter 437, section 41.

4. Miscellaneous amendments:—

(a) One literary, charitable and scientific corporation; change of purpose, under Revised Laws, chapter 125, section 9.

(b) Twenty-seven changes of name, under Acts of 1908, chapter 163. This act applies to all corporations excepting domestic business corporations and railroad and street railway companies. Seven changes of name under General Acts of 1915, chapter 205.

¹ Includes change of name, par value of stock, location, nature of business, classes of stock to be subsequently issued, and their voting power, right to sell, lease or exchange of all property and assets, including good will and corporate franchise.

D. *Issue of Capital Stock.* — Eight hundred and fifteen business corporations, under Acts of 1903, chapter 437, section 14.

E. *Certificate of Condition.* — Ten thousand one hundred and eighty-two business corporations, under Acts of 1903, chapter 437, section 45.

One hundred and twelve gas and electric companies, under Acts of 1914, chapter 742, section 65.

Eighty-three public-service corporations, under Revised Laws, chapter 110, section 51.

F. *Change of Officers.* — Eight hundred and fifty-four changes of officers, under Acts of 1907, chapter 282.

The above schedule shows that 15,941 amendments and certificates have been examined and approved by the Commissioner of Corporations during the year.

Foreign Corporations.

The term "foreign corporation," as used in the statute (Acts of 1903, chapter 437, section 56), means corporations chartered under laws other than those of the Commonwealth, for purposes for which business corporations may be organized under our law.

A. *Registration.* — Foreign corporations under the provisions of Acts of 1903, chapter 437, section 58, as a condition precedent to doing business in this Commonwealth, must file with the Commissioner of Corporations four papers, namely: —

1. Appointment of the Commissioner of Corporations as attorney, upon whom service of process may be made.

2. Copy of charter certified by the Secretary of State (or other qualified officer) of the State which has issued it.

3. A statement regarding its capital stock.

4. Attested copy of by-laws of the corporation.

Registration of these papers in 200 cases was entered on our books during the year.

B. *Amendments.* — Under the provisions of Acts of 1903, chapter 437, section 65, there have been filed 34 certificates of increase and 2 certificates of decrease of capital stock. In addition, 19 corporations have filed amendments changing their corporate names.

C. *Certificate of Condition.* — Under Acts of 1909, chapter

490, Part III, sections 54 and 55, foreign corporations are required to submit to the Commissioner of Corporations a certificate of condition. After examination and assessment of the tax, if the certificate conforms to the requirements of the statute, the Commissioner of Corporations indorses his approval thereon. The certificate is then filed in the office of the Secretary of the Commonwealth. One thousand eight hundred and thirty-seven certificates have been approved and filed the present year.

Under the provisions of Revised Laws, chapter 126, 2 corporations have also filed certificates of condition.

Service of Process. — Under the provisions of section 58, 495 writs have been served upon the Commissioner of Corporations during the year. Fees accompanying the service of process, aggregating \$990, have been turned over to the Treasurer and Receiver-General monthly.

TABLE A. — *Distribution of Corporate Franchise Taxes.*

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Abington, . . .	\$1,079 12	\$511 56	—	\$261 80	\$23,405 99	\$25,258 47
Acton, . . .	—	282 95	—	27 43	8,834 01	9,144 39
Acushnet, . . .	—	222 01	—	85 84	3,435 47	3,743 32
Adams, . . .	—	1,114 28	\$607 48	182 54	23,041 26	24,945 56
Agawam, . . .	—	585 05	2,258 26	24 73	297 29	3,165 33
Alford, . . .	—	29 30	—	—	—	29 30
Amesbury, . . .	—	1,001 91	3,156 58	78 41	28,030 66	32,267 56
Amherst, . . .	—	872 85	1,880 14	165 25	1,689 28	4,607 52
Andover, . . .	1,008 91	1,094 42	—	3,479 06	19,448 50	25,030 89
Arlington, . . .	9,380 64	2,695 55	11 16	2,083 82	3,923 34	18,094 51
Ashburnham, . . .	—	184 94	—	264 25	4,514 93	4,964 12
Ashby, . . .	—	95 67	—	36 01	—	131 68
Ashfield, . . .	—	134 94	—	21 96	70 81	227 71
Ashland, . . .	21 12	222 14	—	11 57	5,704 48	5,959 31
Athol, . . .	—	1,021 25	1,129 90	16 49	65,007 87	67,175 51
ATTLEBORO, . . .	—	2,854 88	7,405 06	530 20	9,861 11	20,651 25
Auburn, . . .	48 48	291 10	443 69	7 52	471 75	1,262 54
Avon, . . .	422 88	166 83	—	37 70	55 38	682 79
Ayer, . . .	671 87	419 05	441 55	4 23	5,864 11	7,400 81
Barnstable, . . .	—	1,162 86	—	2,101 80	2,900 07	6,164 73
Barre, . . .	—	404 24	—	105 70	59 07	569 01
Becket, . . .	—	100 98	—	35 24	—	136 22
Bedford, . . .	22 66	267 23	—	74 23	351 57	715 69
Belchertown, . . .	—	147 49	—	34 42	794 19	976 10
Bellingham, . . .	4 78	171 55	109 14	41 90	8,923 10	9,250 47
Belmont, . . .	7,111 00	1,770 75	—	2,094 94	1,738 86	12,715 55
Berkley, . . .	—	83 64	1 38	110 30	—	195 32
Berlin, . . .	21 62	89 72	—	—	—	111 34
Bernardston, . . .	—	81 89	—	120 78	—	202 67
BEVERLY, . . .	1,780 96	4,841 95	342 42	22,520 60	13,545 24	43,031 17
Billerica, . . .	1,689 86	858 49	96 15	128 31	7,779 34	10,552 15
Blackstone, . . .	9 80	275 70	—	—	23 84	309 34
Blandford, . . .	—	108 16	—	—	—	108 16
Bolton, . . .	—	110 03	3 00	20 35	—	133 38
BOSTON, . . .	240,589 14	204,731 17	—	191,842 37	2,650,848 72	3,288,011 40
Bourne, . . .	—	812 89	—	1,661 04	1,103 07	3,577 00

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Boxborough, . . .	—	\$43 47	—	\$8 68	—	\$52 15
Boxford, . . .	—	120 64	—	—	—	120 64
Boylston, . . .	\$33 05	83 25	—	—	—	116 30
Braintree, . . .	1,203 58	1,311 77	—	373 99	\$3,518 27	6,407 61
Brewster, . . .	—	110 87	—	—	4 30	115 17
Bridgewater, . . .	1,333 43	616 03	—	169 42	25,405 64	27,524 52
Brinfield, . . .	—	99 49	\$127 09	28 73	94 15	349 46
BROCKTON, . . .	4,758 50	7,394 03	—	2,709 11	299,465 04	314,326 68
Brookfield, . . .	—	217 16	—	21 99	2,324 88	2,564 03
Brookline, . . .	16,735 78	12,790 83	—	32,081 65	7,636 03	69,244 29
Buckland, . . .	6 04	312 12	—	—	4,780 94	5,099 10
Burlington, . . .	440 09	152 02	—	8 38	585 44	1,185 93
CAMBRIDGE, . . .	43,149 97	18,371 29	4,020 56	13,857 02	261,749 99	341,148 83
Canton, . . .	—	743 54	—	1,475 04	22,330 90	24,549 48
Carlisle, . . .	—	68 70	—	—	—	68 70
Carver, . . .	—	271 76	—	62 38	398 64	732 78
Charlemont, . . .	—	96 12	—	21 67	—	117 79
Charlton, . . .	42 06	207 52	47 80	1 50	2,873 69	3,172 57
Chatham, . . .	—	323 25	—	20 77	523 42	867 44
Chelmsford, . . .	1,412 09	683 89	232 30	42 16	17,705 02	20,075 46
CHELSEA, . . .	4,146 46	4,722 02	—	731 03	98,237 63	107,837 14
Cheshire, . . .	—	122 71	61 04	—	144 73	328 48
Chester, . . .	—	128 34	—	12 54	1,691 76	1,832 64
Chesterfield, . . .	—	55 24	—	1 77	—	57 01
CHICOPEE, . . .	—	4,275 60	13,019 16	1,293 14	84,872 59	103,460 49
Chilmark, . . .	—	58 80	—	—	—	58 80
Clarksburg, . . .	—	57 44	—	1 44	23 29	82 17
Clinton, . . .	22 94	1,351 30	1,605 67	5 78	30,633 05	33,623 74
Cohasset, . . .	—	839 99	—	1,682 80	790 19	3,312 98
Colrain, . . .	68 10	150 59	—	10 37	2,235 08	2,464 14
Concord, . . .	6 34	957 01	—	2,522 08	7,626 90	11,112 33
Conway, . . .	—	125 69	—	67 24	867 85	1,060 78
Cummington, . . .	—	52 85	—	5 55	39 39	97 79
Dalton, . . .	—	562 73	33 31	5 34	4,848 24	5,449 62
Dana, . . .	—	66 24	—	—	—	66 24
Danvers, . . .	1,490 86	1,117 96	17 48	164 83	20,266 83	23,057 96

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Dartmouth, . . .	\$5,206 99	\$805 71	—	\$487 57	\$508 06	\$7,008 33
Dedham, . . .	815 14	1,926 71	—	2,842 62	2,888 94	8,473 41
Deerfield, . . .	—	504 70	—	33 45	12 46	550 61
Dennis, . . .	—	185 59	—	18 91	399 63	604 13
Dighton, . . .	911 01	326 94	\$30 11	98 42	4,005 18	5,371 66
Douglas, . . .	—	196 91	347 23	128 43	12,659 34	13,331 91
Dover, . . .	4 50	364 13	—	2,334 02	—	2,702 65
Dracut, . . .	1,384 63	388 52	85 18	22 32	512 97	2,393 62
Dudley, . . .	—	340 26	330 09	17 34	10,015 99	10,703 68
Dunstable, . . .	—	54 98	—	40 17	186 58	281 73
Duxbury, . . .	—	462 40	—	268 60	513 86	1,244 86
East Bridgewater, . .	694 07	458 97	—	133 71	11,917 87	13,204 62
East Longmeadow, . .	—	238 44	—	40 15	371 43	650 02
Eastham, . . .	—	60 54	—	4 75	15 32	80 61
Easthampton, . . .	1,004 18	1,447 62	2,000 92	118 57	28,355 59	32,926 88
Easton, . . .	820 09	549 02	—	5,155 81	3,106 17	9,631 09
Edgartown, . . .	—	233 52	—	10 73	93 03	337 28
Egremont, . . .	—	87 52	—	—	—	87 52
Enfield, . . .	—	88 17	1 94	124 65	—	214 76
Erving, . . .	—	173 10	132 79	—	10,189 10	10,494 99
Essex, . . .	532 25	179 06	—	583 79	477 98	1,773 08
EVERETT, . . .	12,535 04	5,332 50	—	917 53	59,744 57	78,529 64
Fairhaven, . . .	3,112 35	838 50	—	157 11	298 51	4,406 47
FALL RIVER, . . .	8,114 49	17,738 75	—	3,832 25	134,554 40	164,239 89
Falmouth, . . .	—	971 44	—	1,498 74	1,127 21	3,597 39
FITCHBURG, . . .	24 52	5,853 51	—	6,623 30	95,265 95	107,767 28
Florida, . . .	—	144 45	—	—	—	144 45
Foxborough, . . .	—	406 57	656 88	2 21	4,054 90	5,120 56
Framingham, . . .	2,011 38	2,563 97	1,120 62	4,354 69	94,829 58	104,880 24
Franklin, . . .	24 99	762 49	1,480 11	258 55	7,175 95	9,702 09
Freetown, . . .	426 14	176 60	—	70 48	26 31	699 53
Gardner, . . .	—	1,554 75	—	1,057 48	32,121 90	34,734 13
Gay Head, . . .	—	7 18	—	—	—	7 18
Georgetown, . . .	498 00	182 36	—	8 41	191 98	880 75
Gill, . . .	—	89 72	956 57	—	—	1,046 29
GLOUCESTER, . . .	2,272 42	3,601 21	—	1,970 55	59,917 70	67,761 88

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Goshen, . . .	—	\$37 52	—	\$1 32	\$23 29	\$62 13
Gosnold, . . .	—	134 87	—	—	—	134 87
Grafton, . . .	\$45 71	476 50	\$489 21	41 78	18,186 37	19,239 57
Granby, . . .	—	112 17	346 61	63 85	—	522 63
Granville, . . .	—	76 07	—	—	319 97	396 04
Great Barrington, .	—	1,024 81	—	26 00	18,322 20	19,373 01
Greenfield, . . .	—	2,018 25	68 27	1,478 34	53,005 87	56,570 73
Greenwich, . . .	—	46 57	—	20 51	—	67 08
Groton, . . .	293 42	388 65	65 02	1,320 04	3,859 00	5,926 13
Groveland, . . .	518 83	203 96	—	10 87	—	733 66
Hadley, . . .	—	340 65	388 63	35 32	123 83	888 43
Halifax, . . .	—	106 41	—	—	141 89	248 30
Hamilton, . . .	568 70	532 71	7 21	3,548 09	275 17	4,931 88
Hampden, . . .	—	65 14	—	2 90	—	68 04
Hancock, . . .	—	51 04	—	—	—	51 04
Hanover, . . .	408 70	265 16	—	119 35	2,771 24	3,564 45
Hanson, . . .	—	281 14	—	1 04	3,827 40	4,109 58
Hardwick, . . .	—	429 60	—	63 81	30,684 48	31,177 89
Harvard, . . .	—	263 22	—	321 08	—	584 30
Harwich, . . .	—	265 93	—	11 88	56 96	334 77
Hatfield, . . .	—	299 31	—	92 70	31 05	423 06
HAVERHILL, . . .	3,056 09	6,505 26	—	2,475 98	106,776 18	118,813 51
Hawley, . . .	—	35 96	—	—	—	35 96
Heath, . . .	—	41 91	—	—	2 42	44 33
Hingham, . . .	1,801 54	959 47	36 69	1,753 68	1,121 55	5,672 93
Hinsdale, . . .	—	105 37	—	—	2,965 94	3,071 31
Holbrook, . . .	435 89	252 16	824 66	60 73	1,531 76	3,105 20
Holden, . . .	25 31	282 69	—	38 74	1,435 89	1,782 63
Holland, . . .	—	18 95	5 62	—	—	24 57
Holliston, . . .	41 21	286 83	100 44	118 35	304 14	850 97
HOLYOKE, . . .	—	9,650 53	—	9,275 88	161,310 97	180,237 38
Hopedale, . . .	23 02	583 17	20 22	4,120 41	1,780 35	6,527 17
Hopkinton, . . .	37 61	256 49	—	58 21	265 11	617 42
Hubbardston, . . .	—	111 26	—	42 45	160 91	314 62
Hudson, . . .	207 29	642 43	—	102 32	17,597 04	18,549 08
Hull, . . .	570 50	1,461 92	—	47 34	15,230 99	17,310 75

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Totals.
Huntington, . . .	-	\$121 94	\$19 41	\$4 67	\$953 43	\$1,099 45
Ipswich, . . .	\$738 96	769 48	-	916 94	6,731 28	9,156 66
Kingston, . . .	-	224 73	-	8 74	917 24	1,150 71
Lakeville, . . .	1,438 22	167 15	-	225 14	-	1,830 51
Lancaster, . . .	26 32	328 81	57 48	2,578 93	46 96	3,038 50
Lanesborough, . . .	-	122 19	-	-	-	122 19
LAWRENCE, . . .	2,356 54	12,290 39	-	6,176 50	207,253 15	228,076 58
Lee, . . .	-	478 76	444 27	112 45	4,755 58	5,791 06
Leicester, . . .	29 67	365 94	24 95	98 90	5,170 58	5,690 04
Lenox, . . .	-	1,010 45	131 97	359 27	1,747 28	3,248 97
LEOMINSTER, . . .	66 36	1,893 33	-	174 35	54,356 80	56,490 84
Leverett, . . .	-	61 51	498 92	-	251 53	811 96
Lexington, . . .	37 09	1,163 96	355 28	1,668 92	3,917 26	7,142 51
Leyden, . . .	-	36 87	-	-	-	36 87
Lincoln, . . .	-	256 36	-	186 61	-	442 97
Littleton, . . .	-	183 20	-	260 85	166 57	610 62
Longmeadow, . . .	-	580 91	-	214 40	50 46	845 77
LOWELL, . . .	5,421 60	13,505 33	5,850 86	3,130 07	138,428 80	166,336 66
Ludlow, . . .	-	956 69	20 38	32 47	455 28	1,464 82
Lunenburg, . . .	-	233 27	-	48 02	140 00	421 29
LYNN, . . .	5,369 24	13,415 67	3,684 11	10,077 11	164,389 92	196,936 05
Lynnfield, . . .	332 63	220 78	17 43	15 70	600 73	1,187 27
MALDEN, . . .	15,425 76	5,554 58	-	3,220 02	44,169 97	68,370 33
Manchester, . . .	-	1,524 93	-	18,758 67	778 32	21,061 92
Mansfield, . . .	-	726 27	120 96	132 06	23,103 53	24,082 82
Marblehead, . . .	540 69	1,584 12	169 02	544 45	3,828 16	6,666 44
Marion, . . .	-	445 58	-	165 54	159 68	770 80
MARLBOROUGH, . . .	674 01	1,598 35	-	147 86	23,084 02	25,504 24
Marshfield, . . .	-	374 61	96 30	266 97	266 83	1,004 71
Mashpee, . . .	-	63 52	-	-	147 01	210 53
Mattapoissett, . . .	-	253 97	-	1,036 07	-	1,290 04
Maynard, . . .	-	621 53	-	296 22	1,414 25	2,332 00
Medfield, . . .	20 85	292 85	251 46	40 18	1,103 48	1,708 82
MEDFORD, . . .	12,301 48	4,709 34	-	3,181 35	9,114 44	29,306 61
Medway, . . .	35 12	263 02	-	1 39	496 50	796 03
MELROSE, . . .	1,174 77	2,604 21	-	1,373 56	9,198 42	14,350 96

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Mendon, . . .	\$43 42	\$103 82	\$57 10	—	\$21 89	\$226 23
Merrimac, . . .	—	222 33	—	\$1 29	1,992 55	2,216 17
METHUEN, . . .	1,337 53	1,883 24	—	738 05	13,559 64	17,518 46
Middleborough, . .	1,237 49	687 26	—	973 17	10,221 58	13,119 50
Middlefield, . . .	—	34 67	—	10 82	—	45 49
Middleton, . . .	546 99	137 07	—	—	1,454 52	2,138 58
Milford, . . .	61 35	1,431 32	210 10	142 16	10,586 08	12,431 01
Millbury, . . .	36 87	479 41	882 54	22 57	16,058 49	17,479 88
Millis, . . .	31 14	218 65	—	48 01	4,405 17	4,702 97
Millville, . . .	7 56	171 16	—	—	—	178 72
Milton, . . .	994 51	2,471 53	—	14,781 00	26,023 73	44,270 77
Monroe, . . .	—	41 20	—	—	—	41 20
Monson, . . .	—	296 40	—	65 21	32 85	394 46
Montague, . . .	—	1,168 36	24,754 61	61 84	7,678 65	33,663 46
Monterey, . . .	—	62 94	—	—	95 22	158 16
Montgomery, . . .	—	26 32	—	—	—	26 32
Mount Washington, .	—	21 92	—	—	—	21 92
Nahant, . . .	474 10	564 48	96 71	2,189 73	344 89	3,669 91
Nantucket, . . .	—	751 56	—	4 51	399 32	1,155 39
Natick, . . .	999 98	1,161 24	—	1,199 01	9,335 63	12,695 86
Needham, . . .	305 47	1,314 30	—	664 57	21,936 20	24,220 54
New Ashford, . . .	—	13 19	—	—	—	13 19
NEW BEDFORD, . . .	13,568 99	17,995 83	—	5,928 69	159,820 24	197,313 75
New Braintree, . . .	—	64 43	—	—	—	64 43
New Marlborough, . .	—	158 81	—	2 90	—	161 71
New Salem, . . .	—	75 75	—	—	80 65	156 40
Newbury, . . .	1,022 75	205 84	—	3,064 22	108 90	4,401 71
NEWBURYPORT, . . .	261 40	1,563 67	—	1,242 07	26,645 02	29,712 16
NEWTON, . . .	2,238 85	10,254 09	—	26,692 37	16,225 79	55,411 10
Norfolk, . . .	—	164 44	7 63	276 52	459 13	907 72
NORTH ADAMS, . . .	—	2,486 54	—	1,681 84	28,012 40	32,180 78
North Andover, . . .	1,861 48	806 93	—	1,239 84	41,920 82	45,829 07
North Attleborough, .	—	1,137 30	76 28	33 87	16,809 72	18,057 17
North Brookfield, . .	—	283 92	—	45 28	575 02	904 22
North Reading, . . .	590 20	154 60	—	—	—	744 80
NORTHAMPTON, . . .	2,094 53	2,572 96	—	664 57	40,682 00	46,014 06

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Northborough, . . .	\$229 73	\$264 06	—	\$120 65	\$189 23	\$803 67
Northbridge, . . .	322 62	728 27	\$749 25	54 98	68,441 73	70,296 85
Northfield, . . .	—	226 47	—	12 81	145 52	384 80
Norton, . . .	—	246 27	160 96	47 88	2,024 16	2,479 27
Norwell, . . .	202 66	172 52	—	306 22	—	681 40
Norwood, . . .	451 79	2,205 53	166 95	2,105 25	70,988 76	75,918 28
Oak Bluffs, . . .	—	308 95	—	—	129 32	438 27
Oakham, . . .	—	62 03	—	4 55	—	66 58
Orange, . . .	—	564 02	1,193 53	29 42	16,138 20	17,925 17
Orleans, . . .	—	180 74	—	368 12	—	548 86
Otis, . . .	—	51 88	—	—	222 55	274 43
Oxford, . . .	49 22	292 33	185 57	44 79	16,027 09	16,599 00
Palmer, . . .	—	940 65	4 99	106 94	43,745 82	44,798 40
Paxton, . . .	—	58 28	—	—	17 15	75 43
PEABODY, . . .	1,403 20	3,285 65	—	354 52	45,586 86	50,630 23
Pelham, . . .	—	71 80	—	—	143 27	215 07
Pembroke, . . .	—	184 88	—	21 80	1,760 75	1,967 43
Pepperell, . . .	—	347 25	—	58 52	5,115 96	5,521 73
Peru, . . .	—	35 96	—	—	—	35 96
Petersham, . . .	—	146 26	—	592 59	—	738 85
Phillipston, . . .	—	46 31	21 43	—	—	67 74
PITTSFIELD, . . .	—	5,621 40	954 66	1,131 90	48,300 34	56,008 30
Plainfield, . . .	—	33 83	—	1 32	—	35 15
Plainville, . . .	—	152 47	220 33	—	65 89	438 69
Plymouth, . . .	—	2,382 78	—	295 52	13,470 06	16,148 36
Plympton, . . .	—	67 01	—	—	839 36	906 37
Prescott, . . .	—	39 00	—	—	—	39 00
Princeton, . . .	—	152 79	—	181 34	212 09	546 22
Provincetown, . . .	—	431 48	48 52	69 50	1,889 40	2,438 90
QUINCY, . . .	3,248 20	6,629 65	6,521 54	8,415 87	41,616 32	66,431 58
Randolph, . . .	855 08	382 63	1,392 75	297 67	5,003 11	7,931 24
Raynham, . . .	997 10	172 72	4 14	247 76	817 31	2,239 03
Reading, . . .	1,493 65	1,103 28	—	708 63	7,205 01	10,510 57
Rehoboth, . . .	715 67	160 75	—	—	—	876 42
REVERE, . . .	2,237 35	3,371 95	—	585 28	2,174 46	8,369 04
Richmond, . . .	—	75 94	—	—	759 99	835 93
Rochester, . . .	—	149 10	—	12 42	2,126 14	2,287 66

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax dis- tributed.	Railroad, Telephone and Telegraph Tax dis- tributed.	Gas, Electric Light and Water Tax dis- tributed.	Other Public- service Tax dis- tributed.	Business Tax dis- tributed.	Totals.
Rockland, . . .	\$958 38	\$739 85	—	\$338 11	\$23,636 82	\$25,673 16
Rockport, . . .	675 71	591 32	—	252 90	2,867 15	4,387 08
Rowe, . . .	—	36 48	—	—	—	36 48
Rowley, . . .	363 69	138 24	—	1,457 44	46 37	2,005 74
Royalston, . . .	—	122 06	\$10 51	24 22	—	156 79
Russell, . . .	—	286 12	—	—	9,384 19	9,670 31
Rutland, . . .	—	136 75	—	14 27	304 54	455 56
SALEM, . . .	2,812 96	5,807 58	—	2,402 97	64,758 00	75,781 51
Salisbury, . . .	—	267 16	172 79	—	95 49	535 44
Sandisfield, . . .	—	68 50	—	—	—	68 50
Sandwich, . . .	—	196 46	—	—	1,316 93	1,513 39
Saugus, . . .	1,651 54	1,067 12	189 06	78 41	2,409 61	5,395 74
Savoy, . . .	—	29 43	—	—	1 45	30 88
Seituate, . . .	—	844 07	—	187 64	2,716 65	3,748 36
Seekonk, . . .	323 29	290 32	—	—	40 76	654 37
Sharon, . . .	—	480 83	—	267 64	415 27	1,163 74
Sheffield, . . .	—	155 51	—	383 58	—	539 09
Shelburne, . . .	32 61	264 45	—	6 66	113 29	417 01
Sherborn, . . .	05	219 68	—	2,744 70	—	2,964 43
Shirley, . . .	—	196 07	—	78 30	9,575 22	9,849 59
Shrewsbury, . . .	1,057 77	495 91	—	179 73	1,046 04	2,779 45
Shutesbury, . . .	—	48 51	—	—	—	48 51
Somerset, . . .	986 87	276 93	—	12 83	3,197 83	4,474 46
SOMERVILLE, . . .	28,316 33	11,556 74	—	2,250 34	28,771 31	70,894 72
South Hadley, . . .	—	646 96	42 02	498 44	8,374 51	9,561 93
Southampton, . . .	—	88 23	208 70	3 54	—	300 47
Southborough, . . .	1,183 06	299 77	—	4,930 69	754 37	7,167 89
Southbridge, . . .	24 66	1,253 94	1,200 60	234 93	10,848 50	13,562 63
Southwick, . . .	—	141 99	—	—	—	141 99
Spencer, . . .	12 35	485 94	164 81	437 29	15,588 47	16,688 86
SPRINGFIELD, . . .	—	27,558 26	3,812 80	11,306 18	310,798 31	353,475 55
Sterling, . . .	28 00	189 79	—	—	500 54	718 33
Stockbridge, . . .	—	615 71	23 90	26 01	—	665 62
Stoneham, . . .	797 36	892 00	—	85 72	6,574 91	8,349 99
Stoughton, . . .	327 90	769 41	—	288 95	11,186 69	12,572 95
Stow, . . .	—	155 83	—	49 48	627 35	832 66
Sturbridge, . . .	29 45	136 43	56 80	11 39	1,110 78	1,344 85

Distribution of Corporate Franchise Taxes — Continued.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Totals.
Sudbury, . . .	-	\$195 88	-	\$150 76	\$342 54	\$689 18
Sunderland, . . .	-	104 92	\$138 88	-	-	243 80
Sutton, . . .	\$5 49	221 95	128 86	-	1,887 48	2,243 78
Swampscott, . . .	654 23	1,874 38	199 95	2,791 31	1,174 70	6,694 57
Swansea, . . .	-	249 44	-	46 68	34 18	330 30
TAUNTON, . . .	4,340 01	3,785 96	2,526 88	4,305 82	109,590 25	124,548 92
Templeton, . . .	-	348 67	265 23	271 49	1,155 59	2,040 98
Tewksbury, . . .	897 84	379 66	122 61	5 48	20 71	1,426 30
Tisbury, . . .	-	286 44	17 46	7 83	771 55	1,083 28
Tolland, . . .	-	42 88	-	-	-	42 88
Topsfield, . . .	-	299 38	5 80	3,351 41	84 47	3,741 06
Townsend, . . .	-	192 32	-	107 84	-	300 16
Truro, . . .	-	76 01	-	17 20	184 87	278 08
Tyngsborough, . . .	625 53	126 01	-	-	-	751 54
Tyringham, . . .	-	51 16	-	-	-	51 16
Upton, . . .	-	193 09	218 37	150 50	199 62	761 58
Uxbridge, . . .	55 76	595 08	4,692 27	68 81	4,557 79	9,969 71
Wakefield, . . .	1,796 59	1,794 36	-	3,634 89	7,622 76	14,848 60
Wales, . . .	-	49 55	33 18	-	29 11	111 84
Walpole, . . .	51 52	1,011 87	-	1,109 21	44,870 86	47,043 46
WALTHAM, . . .	52 11	4,354 52	-	1,645 67	31,884 54	37,936 84
Ware, . . .	-	842 06	-	1,798 82	20,251 59	22,892 47
Wareham, . . .	-	860 11	-	1,179 38	5,809 12	7,848 61
Warren, . . .	-	366 27	-	35 51	7,100 18	7,501 96
Warwick, . . .	-	62 03	-	-	-	62 03
Washington, . . .	-	44 05	-	-	-	44 05
Watertown, . . .	9,237 91	3,311 59	-	607 98	67,572 94	80,730 42
Wayland, . . .	14 18	330 62	-	599 73	7 94	952 47
Webster, . . .	30 85	878 29	3,636 66	436 91	38,617 83	43,600 54
Wellesley, . . .	1,234 78	2,076 86	-	6,382 17	7,922 10	17,615 91
Wellfleet, . . .	-	110 36	-	-	170 13	280 49
Wendell, . . .	-	80 79	3,523 00	-	-	3,603 79
Wenham, . . .	333 07	303 78	8 66	668 08	-	1,313 59
West Boylston, . . .	39 47	151 11	-	33 44	63 60	287 62
West Bridgewater, . . .	558 36	258 56	-	39 99	123 57	980 48
West Brookfield, . . .	-	144 51	-	47 85	1,551 93	1,744 29
West Newbury, . . .	593 80	139 21	-	6 45	213 29	952 75

Distribution of Corporate Franchise Taxes — Concluded.

CITY OR TOWN.	Street Railway Tax distributed.	Railroad, Telephone and Telegraph Tax distributed.	Gas, Electric Light and Water Tax distributed.	Other Public- service Tax distributed.	Business Tax distributed.	Totals.
West Springfield, .	—	\$1,806 52	\$204 82	\$445 74	\$6,501 59	\$8,958 67
West Stockbridge, .	—	99 49	—	1 33	1,256 44	1,357 26
West Tisbury, . .	—	77 11	—	23 08	—	100 19
Westborough, . .	\$1,327 74	457 87	680 25	41 29	1,034 92	3,542 07
Westfield, . . .	—	1,797 14	2,016 69	371 25	20,700 71	24,885 79
Westford, . . .	1,657 25	327 20	65 82	2 74	20,532 83	22,585 84
Westhampton, . .	—	39 00	7 76	1 77	—	48 53
Westminster, . .	—	137 78	473 53	306 62	—	917 93
Weston, . . .	—	686 87	—	3,980 91	659 85	5,327 63
Westport, . . .	4,138 46	421 19	—	32 93	3,405 56	7,998 14
Westwood, . . .	195 47	346 93	—	939 60	488 89	1,970 89
Weymouth, . . .	2,426 28	1,780 58	785 87	558 68	17,980 88	23,532 29
Whately, . . .	—	110 55	—	44 46	—	155 01
Whitman, . . .	980 10	778 79	—	71 15	4,287 75	6,117 79
Wilbraham, . . .	—	250 09	—	25 71	8,690 76	8,966 56
Williamsburg, . .	334 72	162 30	192 81	19 87	644 95	1,354 65
Williamstown, . .	—	649 03	—	67 06	9,929 18	10,645 27
Wilmington, . .	1,334 11	300 09	—	18 21	2,920 03	4,572 44
Winchendon, . .	—	619 01	72 19	144 03	17,249 58	18,084 81
Winchester, . . .	774 18	2,340 73	—	4,413 77	8,489 20	16,017 88
Windsor, . . .	—	41 98	—	—	—	41 98
Winthrop, . . .	—	2,260 19	—	1,679 07	1,201 10	5,140 36
WOBBURN, . . .	1,425 52	1,933 18	—	456 48	44,683 67	48,498 85
WORCESTER, . . .	425 52	27,208 87	4,204 00	12,338 41	538,832 78	583,009 58
Worthington, . .	—	59 51	—	2 65	—	62 16
Wrentham, . . .	—	238 70	355 58	22 47	3,870 62	4,487 37
Yarmouth, . . .	—	259 47	—	1,038 18	2,039 90	3,337 55
	\$548,171 16	\$646,865 79	\$126,456 85	\$562,571 24	\$7,955,169 81	\$9,839,234 85

This table does not show in every case the actual amount paid to cities and towns by the Treasurer during the fiscal year. In February, 1919, an adjustment was made at the instance of the Tax Commissioner and the Board of Appeal of various claims by cities and towns as to the distribution of the taxes of 1918 and previous years. Settlement of such adjusted claims, including the payment to the cities and towns of \$24.48 previously credited to the Commonwealth, was made by the Treasurer. Details of these charges and credits are not herein included.

TABLE B. — *Analysis of Tax paid by National Banks on Account of their Shares of Stock.*¹

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Abington, . . .	\$2,362 50	\$1,168 08	\$1,194 42	\$281 59	\$1,449 67
Acton, . . .	-	-	-	800 69	800 69
Acushnet, . . .	-	-	-	284 37	284 37
Adams, . . .	5,859 00	2,316 45	3,542 55	433 69	2,750 14
Agawam, . . .	-	-	-	111 24	111 24
Alford, . . .	-	-	-	44 43	44 43
Amesbury, . . .	2,829 00	1,661 09	1,167 91	767 07	2,428 16
Amherst, . . .	4,806 80	2,465 43	2,341 37	907 08	3,372 51
Andover, . . .	2,875 00	925 88	1,949 12	9,239 22	10,165 10
Arlington, . . .	-	-	-	16,274 97	16,274 97
Ashburnham, . . .	-	-	-	210 88	210 88
Ashby, . . .	-	-	-	4,622 40	4,622 40
Ashfield, . . .	-	-	-	166 24	166 24
Ashland, . . .	-	-	-	-	-
Athol, . . .	5,352 18	2,123 92	3,228 26	238 02	2,361 94
ATTLEBORO, . . .	8,959 80	6,963 92	1,995 88	633 94	7,597 86
Auburn, . . .	-	-	-	-	-
Avon, . . .	-	-	-	2 78	2 78
Ayer, . . .	2,314 12	1,070 86	1,243 26	92 69	1,163 55
Barnstable, . . .	-	-	-	1,667 31	1,667 31
Barre, . . .	525 00	454 31	70 69	1,635 86	2,090 17
Becket, . . .	-	-	-	718 84	718 84
Bedford, . . .	-	-	-	872 24	872 24
Belchertown, . . .	-	-	-	295 48	295 48
Bellingham, . . .	-	-	-	309 84	309 84
Belmont, . . .	-	-	-	8,816 71	8,816 71
Berkley, . . .	-	-	-	92 31	92 31
Berlin, . . .	-	-	-	146 46	146 46
Bernardston, . . .	-	-	-	225 73	225 73
BEVERLY, . . .	8,553 60	5,104 12	3,449 48	24,894 13	29,998 25

¹ This table includes one State bank.

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Billerica, . . .	-	-	-	\$940 07	\$940 07
Blackstone, . . .	-	-	-	168 70	168 70
Blandford, . . .	-	-	-	31 61	31 61
Bolton, . . .	-	-	-	20 91	20 91
BOSTON, . . .	\$1,646,986 67	\$436,773 35	\$1,210,213 32	27,258 69	464,032 04
Bourne, . . .	-	-	-	1,021 29	1,021 29
Boxborough, . . .	-	-	-	36 62	36 62
Boxford, . . .	-	-	-	233 45	233 45
Boylston, . . .	-	-	-	79 61	79 61
Braintree, . . .	-	-	-	1,587 62	1,587 62
Brewster, . . .	-	-	-	489 58	489 58
Bridgewater, . . .	-	-	-	1,066 34	1,066 34
Brimfield, . . .	-	-	-	6 53	6 53
BROCKTON, . . .	20,357 92	11,453 66	8,904 26	2,102 32	13,555 98
Brookfield, . . .	-	-	-	291 33	291 33
Brookline, . . .	-	-	-	83,576 77	83,576 77
Buckland, . . .	-	-	-	133 29	133 29
Burlington, . . .	-	-	-	67 58	67 58
CAMBRIDGE, . . .	6,905 20	2,454 40	4,450 80	20,604 49	23,058 89
Canton, . . .	-	-	-	1,152 90	1,152 90
Carlisle, . . .	-	-	-	7 72	7 72
Carver, . . .	-	-	-	97 32	97 32
Charlemont, . . .	-	-	-	128 07	128 07
Charlton, . . .	-	-	-	106 53	106 53
Chatham, . . .	-	-	-	1,464 09	1,464 09
Chelmsford, . . .	-	-	-	987 08	987 08
CHELSEA, . . .	5,760 00	1,109 37	4,650 63	1,009 30	2,118 67
Cheshire, . . .	-	-	-	358 45	358 45
Chester, . . .	-	-	-	22 19	22 19
Chesterfield, . . .	-	-	-	64 81	64 81
CHICOPEE, . . .	-	-	-	1,523 64	1,523 64

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Chilmark, . . .	-	-	-	\$93 26	\$93 26
Clarksburg, . . .	-	-	-	-	-
Clinton, . . .	\$3,534 64	\$959 13	\$2,575 51	82 27	1,041 40
Cohasset, . . .	-	-	-	3,863 47	3,863 47
Colrain, . . .	-	-	-	141 69	141 69
Concord, . . .	4,625 00	2,418 42	2,206 58	2,116 95	4,535 37
Conway, . . .	617 50	276 37	341 13	113 30	389 67
Cummington, . . .	-	-	-	10 99	10 99
Dalton, . . .	-	-	-	3,753 85	3,753 85
Dana, . . .	-	-	-	176 77	176 77
Danvers, . . .	2,201 60	1,268 69	932 91	596 95	1,865 64
Dartmouth, . . .	-	-	-	4,147 25	4,147 25
Dedham, . . .	5,208 00	1,722 55	3,485 45	3,334 24	5,056 79
Deerfield, . . .	896 80	360 53	536 27	298 74	659 27
Dennis, . . .	-	-	-	1,072 45	1,072 45
Dighton, . . .	-	-	-	144 84	144 84
Douglas, . . .	-	-	-	267 83	267 83
Dover, . . .	-	-	-	5,773 62	5,773 62
Dracut, . . .	-	-	-	16 05	16 05
Dudley, . . .	-	-	-	517 62	517 62
Dunstable, . . .	-	-	-	3,021 96	3,021 96
Duxbury, . . .	-	-	-	277 18	277 18
East Bridgewater, . . .	-	-	-	672 63	672 63
East Longmeadow, . . .	-	-	-	27 10	27 10
Eastham, . . .	-	-	-	56 98	56 98
Easthampton, . . .	1,730 70	805 42	925 28	633 36	1,438 78
Easton, . . .	3,240 00	2,032 16	1,207 84	1,297 69	3,329 85
Edgartown, . . .	472 00	371 06	100 94	290 98	662 04
Egremont, . . .	-	-	-	18 29	18 29
Enfield, . . .	-	-	-	72 86	72 86
Erving, . . .	-	-	-	170 47	170 47

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Essex,	-	-	-	\$715 05	\$715 05
EVERETT,	-	-	-	448 12	448 12
Fairhaven,	\$2,386 50	\$1,018 95	\$1,367 55	1,138 34	2,157 29
FALL RIVER,	72,358 00	38,168 52	34,189 48	5,266 36	43,434 88
Falmouth,	2,205 00	1,532 61	672 39	4,728 64	6,261 25
FITCHBURG,	7,564 00	5,373 54	2,190 46	4,159 85	9,533 39
Florida,	-	-	-	-	-
Foxborough,	1,115 00	454 89	660 11	399 17	854 06
Framingham,	4,908 80	1,418 28	3,490 52	6,306 67	7,724 95
Franklin,	4,522 00	3,015 51	1,506 49	213 94	3,229 45
Freetown,	-	-	-	952 23	952 23
Gardner,	6,840 00	4,758 86	2,081 14	1,340 07	6,098 93
Gay Head,	-	-	-	17 23	17 23
Georgetown,	850 00	365 29	484 71	58 12	423 41
Gill,	-	-	-	-	-
GLOUCESTER,	8,400 60	5,708 73	2,691 87	7,254 46	12,963 19
Goshen,	-	-	-	5 22	5 22
Gosnold,	-	-	-	-	-
Grafton,	-	-	-	474 65	474 65
Granby,	-	-	-	22 72	22 72
Granville,	-	-	-	238 59	238 59
Great Barrington,	2,640 00	1,733 08	906 92	531 25	2,264 33
Greenfield,	10,317 00	6,221 23	4,095 77	1,500 54	7,721 77
Greenwich,	-	-	-	18 98	18 98
Groton,	-	-	-	962 12	962 12
Groveland,	-	-	-	114 49	114 49
Hadley,	-	-	-	373 23	373 23
Halifax,	-	-	-	11 16	11 16
Hamilton,	-	-	-	1,340 86	1,340 86
Hampden,	-	-	-	13 64	13 64
Hancock,	-	-	-	53 15	53 15

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Hanover, . . .	-	-	-	\$522 00	\$522 00
Hanson, . . .	-	-	-	4,078 81	4,078 81
Hardwick, . . .	-	-	-	13 10	13 10
Harvard, . . .	-	-	-	1,807 42	1,807 42
Harwich, . . .	\$5,166 00	\$1,498 97	\$3,667 03	122 74	1,621 71
Hatfield, . . .	-	-	-	757 14	757 14
HAVERHILL, . .	19,650 80	12,933 88	6,716 92	3,984 57	16,918 45
Hawley, . . .	-	-	-	2 01	2 01
Heath, . . .	-	-	-	-	-
Hingham, . . .	-	-	-	4,383 50	4,383 50
Hinsdale, . . .	-	-	-	170 93	170 93
Holbrook, . . .	-	-	-	3,815 84	3,815 84
Holden, . . .	-	-	-	157 91	157 91
Holland, . . .	-	-	-	-	-
Holliston, . . .	-	-	-	722 17	722 17
HOLYOKE, . . .	13,832 00	5,746 51	8,085 49	10,515 70	16,262 21
Hopedale, . . .	-	-	-	38,024 62	38,024 62
Hopkinton, . .	157 50	28 39	129 11	184 48	212 87
Hubbardston, . .	-	-	-	33 73	33 73
Hudson, . . .	3,225 00	2,059 61	1,165 39	487 10	2,546 71
Hull, . . .	-	-	-	-	-
Huntington, . .	-	-	-	67 01	67 01
Ipswich, . . .	622 25	165 14	457 11	9,048 38	9,213 52
Kingston, . . .	-	-	-	1,109 62	1,109 62
Lakeville, . . .	-	-	-	399 93	399 93
Lancaster, . . .	-	-	-	1,739 58	1,739 58
Lanesborough, . .	-	-	-	8 12	8 12
LAWRENCE, . . .	111 60	49 69	61 91	3,676 72	3,726 41
Lee, . . .	4,112 00	1,307 13	2,804 87	475 41	1,782 54
Leicester, . . .	-	-	-	556 86	556 86
Lenox, . . .	1,520 00	722 45	797 55	285 58	1,008 03

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
LEOMINSTER, . .	\$7,537 50	\$4,788 02	\$2,749 48	\$1,835 70	\$6,623 72
Leverett, . . .	-	-	-	20 09	20 09
Lexington, . . .	-	-	-	2,521 16	2,521 16
Leyden, . . .	-	-	-	27 91	27 91
Lincoln, . . .	-	-	-	1,615 37	1,615 37
Littleton, . . .	-	-	-	184 25	184 25
Longmeadow, . .	-	-	-	421 94	421 94
LOWELL, . . .	26,663 00	15,099 71	11,563 29	3,064 02	18,163 73
Ludlow, . . .	-	-	-	-	-
Lunenburg, . . .	-	-	-	154 31	154 31
LYNN, . . .	19,901 50	10,653 02	9,248 48	3,263 08	13,916 10
Lynnfield, . . .	-	-	-	128 69	128 69
MALDEN, . . .	10,827 50	5,893 26	4,934 24	5,220 08	11,113 34
Manchester, . . .	-	-	-	19,847 88	19,847 88
Mansfield, . . .	1,180 00	1,172 99	7 01	47 90	1,220 89
Marblehead, . .	3,240 00	2,002 40	1,237 60	1,858 24	3,860 64
Marion, . . .	-	-	-	2,107 58	2,107 58
MARLBOROUGH, . .	8,474 07	6,202 98	2,271 09	1,466 60	7,669 58
Marshfield, . . .	-	-	-	446 37	446 37
Mashpee, . . .	-	-	-	-	-
Mattapoisett, . .	-	-	-	471 03	471 03
Maynard, . . .	-	-	-	50 32	50 32
Medfield, . . .	-	-	-	437 81	437 81
MEDFORD, . . .	-	-	-	2,934 93	2,934 93
Medway, . . .	-	-	-	39 59	39 59
MELROSE, . . .	-	-	-	3,439 61	3,439 61
Mendon, . . .	-	-	-	672 21	672 21
Merrimac, . . .	1,353 75	402 19	951 56	39 15	441 34
METHUEN, . . .	2,116 17	1,003 71	1,112 46	270 29	1,274 00
Middleborough, . .	-	-	-	556 64	556 64
Middlefield, . . .	-	-	-	7 67	7 67

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Middleton, . . .	—	—	—	\$22 14	\$22 14
Milford, . . .	\$18,262 80	\$6,543 93	\$11,718 87	378 24	6,922 17
Millbury, . . .	1,155 00	622 15	532 85	137 64	759 79
Millis, . . .	—	—	—	48 12	48 12
Millville, . . .	—	—	—	80 50	80 50
Milton, . . .	2,817 50	552 56	2,264 94	14,301 44	14,854 00
Monroe, . . .	—	—	—	—	—
Monson, . . .	1,650 00	696 03	953 97	361 44	1,057 47
Montague, . . .	2,250 00	643 97	1,606 03	361 03	1,005 00
Monterey, . . .	—	—	—	18 29	18 29
Montgomery, . . .	—	—	—	—	—
Mount Washington, . . .	—	—	—	—	—
Nahant, . . .	—	—	—	7,210 58	7,210 58
Nantucket, . . .	2,340 00	1,591 73	748 27	859 00	2,450 73
Natick, . . .	—	—	—	2,618 42	2,618 42
Needham, . . .	—	—	—	2,441 60	2,441 60
New Ashford, . . .	—	—	—	—	—
NEW BEDFORD, . . .	62,560 00	27,221 95	35,338 05	5,532 29	32,754 24
New Braintree, . . .	—	—	—	36 58	36 58
New Marlborough, . . .	—	—	—	52 27	52 27
New Salem, . . .	—	—	—	346 10	346 10
Newbury, . . .	—	—	—	11,757 03	11,757 03
NEWBURYPORT, . . .	11,403 00	5,945 38	5,457 62	2,808 79	8,754 17
NEWTON, . . .	2,019 60	1,459 76	559 84	113,378 40	114,838 16
Norfolk, . . .	—	—	—	21 45	21 45
NORTH ADAMS, . . .	4,926 77	2,307 50	2,619 27	1,175 51	3,483 01
North Andover, . . .	—	—	—	5,449 25	5,449 25
North Attleborough, . . .	2,679 00	1,578 32	1,100 68	159 57	1,737 89
North Brookfield, . . .	865 00	477 92	387 08	107 60	585 52
North Reading, . . .	—	—	—	136 21	136 21
NORTHAMPTON, . . .	14,697 00	5,047 07	9,649 93	782 26	5,829 33

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Northborough, . . .	\$1,520 00	\$1,061 03	\$458 97	\$505 14	\$1,566 17
Northbridge, . . .	4,134 75	3,115 49	1,019 26	320 78	3,436 27
Northfield, . . .	-	-	-	70 74	70 74
Norton, . . .	-	-	-	453 88	453 88
Norwell, . . .	-	-	-	1,235 86	1,235 86
Norwood, . . .	-	-	-	2,649 30	2,649 30
Oak Bluffs, . . .	-	-	-	42 00	42 00
Oakham, . . .	-	-	-	41 35	41 35
Orange, . . .	4,305 00	1,517 66	2,787 34	290 87	1,808 53
Orleans, . . .	-	-	-	32,590 28	32,590 28
Otis, . . .	-	-	-	13 06	13 06
Oxford, . . .	-	-	-	250 11	250 11
Palmer, . . .	2,254 00	1,361 38	892 62	151 54	1,512 92
Paxton, . . .	-	-	-	-	-
PEABODY, . . .	3,179 00	1,499 95	1,679 05	1,548 90	3,048 85
Pelham, . . .	-	-	-	174 44	174 44
Pembroke, . . .	-	-	-	-	-
Pepperell, . . .	1,115 00	975 91	139 09	219 98	1,195 89
Peru, . . .	-	-	-	-	-
Petersham, . . .	-	-	-	136 52	136 52
Phillipston, . . .	-	-	-	17 04	17 04
PITTSFIELD, . . .	25,908 75	12,510 36	13,398 39	1,206 88	13,717 24
Plainfield, . . .	-	-	-	4 53	4 53
Plainville, . . .	-	-	-	22 55	22 55
Plymouth, . . .	9,961 12	4,715 46	5,245 66	2,820 39	7,535 85
Plympton, . . .	-	-	-	56 71	56 71
Prescott, . . .	-	-	-	29 97	29 97
Princeton, . . .	-	-	-	519 95	519 95
Provincetown, . . .	1,118 37	715 32	403 05	163 73	879 05
QUINCY, . . .	5,040 00	2,224 75	2,815 25	1,243 04	3,467 79
Randolph, . . .	-	-	-	2,040 08	2,040 08

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Raynham, . . .	-	-	-	\$279 70	\$279 70
Reading, . . .	\$1,323 00	\$712 63	\$610 37	1,198 44	1,911 07
Rehoboth, . . .	-	-	-	12 35	12 35
REVERE, . . .	-	-	-	125 54	125 54
Richmond, . . .	-	-	-	317 38	317 38
Rochester, . . .	-	-	-	32	32
Rockland, . . .	-	-	-	240 61	240 61
Rockport, . . .	598 00	459 45	138 55	170 11	629 56
Rowe, . . .	-	-	-	42 01	42 01
Rowley, . . .	-	-	-	901 00	901 00
Royalston, . . .	-	-	-	435 62	435 62
Russell, . . .	-	-	-	15 90	15 90
Rutland, . . .	-	-	-	-	-
SALEM, . . .	5,865 60	2,558 71	3,306 89	5,759 57	8,318 28
Salisbury, . . .	-	-	-	38 80	38 80
Sandisfield, . . .	-	-	-	-	-
Sandwich, . . .	-	-	-	380 41	380 41
Saugus, . . .	-	-	-	51 47	51 47
Savoy, . . .	-	-	-	-	-
Scituate, . . .	-	-	-	649 59	649 59
Seekonk, . . .	-	-	-	-	-
Sharon, . . .	-	-	-	583 18	583 18
Sheffield, . . .	-	-	-	5,111 74	5,111 74
Shelburne, . . .	2,040 00	454 61	1,585 39	224 06	678 67
Sherborn, . . .	-	-	-	3,050 41	3,050 41
Shirley, . . .	-	-	-	135 41	135 41
Shrewsbury, . . .	-	-	-	149 79	149 79
Shutesbury, . . .	-	-	-	-	-
Somerset, . . .	-	-	-	723 27	723 27
SOMERVILLE, . . .	4,824 60	1,729 50	3,095 10	5,596 74	7,326 24
South Hadley, . . .	-	-	-	1,709 63	1,709 63

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Southampton, . .	-	-	-	\$76 61	\$76 61
Southborough, . .	-	-	-	3,327 85	3,327 85
Southbridge, . .	\$5,375 00	\$4,465 02	\$909 98	3,817 28	8,282 30
Southwick, . . .	-	-	-	129 74	129 74
Spencer, . . .	3,306 00	2,284 81	1,021 19	825 89	3,110 70
SPRINGFIELD, . .	32,139 20	10,455 06	21,684 14	6,922 90	17,377 96
Sterling, . . .	-	-	-	262 32	262 32
Stockbridge, . .	2,024 00	885 86	1,138 14	1,048 30	1,934 16
Stoneham, . . .	-	-	-	90 28	90 28
Stoughton, . . .	-	-	-	67 09	67 09
Stow, . . .	-	-	-	160 78	160 78
Sturbridge, . . .	-	-	-	-	-
Sudbury, . . .	-	-	-	626 45	626 45
Sunderland, . .	-	-	-	169 09	169 09
Sutton, . . .	-	-	-	57 38	57 38
Swampscott, . .	-	-	-	20,138 96	20,138 96
Swansea, . . .	-	-	-	3,819 46	3,819 46
TAUNTON, . . .	8,151 00	5,525 02	2,625 98	4,334 09	9,859 11
Templeton, . .	-	-	-	2,092 59	2,092 59
Tewksbury, . .	-	-	-	34 61	34 61
Tisbury, . . .	637 00	70 06	566 94	130 35	200 41
Tolland, . . .	-	-	-	-	-
Topsfield, . . .	-	-	-	4,720 53	4,720 53
Townsend, . . .	2,056 95	1,680 15	376 80	447 58	2,127 73
Truro, . . .	-	-	-	56 77	56 77
Tyngsborough, . .	-	-	-	91 94	91 94
Tyringham, . .	-	-	-	55 66	55 66
Upton, . . .	-	-	-	78 71	78 71
Uxbridge, . . .	1,870 00	1,054 50	815 50	588 48	1,642 98
Wakefield, . . .	-	-	-	4,722 20	4,722 20
Wales, . . .	-	-	-	8 18	8 18

Analysis of Tax paid by National Banks, etc. — Continued.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Walpole, . . .	—	—	—	\$340 74	\$340 74
WALTHAM, . . .	\$4,104 00	\$2,988 60	\$1,115 40	1,285 96	4,274 56
Ware, . . .	—	—	—	163 51	163 51
Wareham, . . .	1,952 70	1,285 56	667 14	746 79	2,032 35
Warren, . . .	—	—	—	285 69	285 69
Warwick, . . .	—	—	—	115 81	115 81
Washington, . . .	—	—	—	—	—
Watertown, . . .	4,279 24	3,971 39	307 85	1,480 01	5,451 40
Wayland, . . .	—	—	—	3,029 66	3,029 66
Webster, . . .	4,071 00	2,108 01	1,962 99	415 66	2,523 67
Wellesley, . . .	3,161 65	1,515 24	1,646 41	8,047 49	9,562 73
Wellfleet, . . .	—	—	—	99 86	99 86
Wendell, . . .	—	—	—	—	—
Wenham, . . .	—	—	—	1,920 16	1,920 16
West Boylston, . . .	—	—	—	68 30	68 30
West Bridgewater, . . .	—	—	—	457 78	457 78
West Brookfield, . . .	—	—	—	51 32	51 32
West Newbury, . . .	—	—	—	495 11	495 11
West Springfield, . . .	—	—	—	1,240 09	1,240 09
West Stockbridge, . . .	—	—	—	97 94	97 94
West Tisbury, . . .	—	—	—	537 32	537 32
Westborough, . . .	1,075 00	955 80	119 20	460 83	1,416 63
Westfield, . . .	13,186 90	7,678 50	5,508 40	1,032 04	8,710 54
Westford, . . .	—	—	—	348 45	348 45
Westhampton, . . .	—	—	—	86 95	86 95
Westminster, . . .	—	—	—	69 77	69 77
Weston, . . .	—	—	—	3,010 77	3,010 77
Westport, . . .	—	—	—	1,470 39	1,470 39
Westwood, . . .	—	—	—	2,853 95	2,853 95
Weymouth, . . .	—	—	—	703 12	703 12
Whately, . . .	—	—	—	406 06	406 06

Analysis of Tax paid by National Banks, etc. — Concluded.

CITY OR TOWN.	1 Total Tax paid by Banks located in the Town (Sum of Columns 2 and 3).	2 Amount re- tained by the Town on Account of Shares owned by Residents, including 1 Per Cent for assessing and collecting.	3 Balance of Tax paid by Banks located in the Town, turned into Treasury of Common- wealth.	4 Amount received by the Town on Account of Owner- ship by Residents of Shares in Other Banks.	5 Total Amount re- ceived and retained by the Town (Sum of Columns 2 and 4).
Whitman, . . .	\$924 56	\$688 40	\$236 16	\$862 88	\$1,551 28
Wilbraham, . .	-	-	-	173 02	173 02
Williamsburg, . .	-	-	-	599 09	599 09
Williamstown, . .	581 40	303 94	277 46	203 32	507 26
Wilmington, . .	-	-	-	83 82	83 82
Winchendon, . .	6,625 00	2,584 75	4,040 25	255 58	2,840 33
Winchester, . .	1,414 00	1,343 95	70 05	7,396 82	8,740 77
Windsor, . . .	-	-	-	-	-
Winthrop, . . .	-	-	-	1,344 78	1,344 78
Woburn, . . .	1,519 64	1,327 33	192 31	1,194 49	2,521 82
Worcester, . .	36,400 00	16,574 71	19,825 29	7,155 30	23,730 01
Worthington, . .	-	-	-	55 42	55 42
Wrentham, . . .	1,155 00	850 08	304 92	250 46	1,100 54
Yarmouth, . . .	1,968 00	733 31	1,234 69	937 63	1,670 94
	\$2,339,560 67	\$789,389 24	\$1,550,171 43	\$791,487 68	\$1,580,876 92

TABLE C. — *Soldiers' Exemptions.*

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Abington,	\$922 50	\$260 09	-
Acton,	274 78	66 14	-
Acushnet,	142 50	29 04	-
Adams,	299 70	1 59	-
Agawam,	111 25	-	\$6 84
Alford,	13 35	2 45	-
Amesbury,	1,267 88	332 29	-
Amherst,	511 72	107 19	-
Andover,	490 48	71 17	-
Arlington,	392 01	-	71 44
Ashburnham,	246 40	65 16	-
Ashby,	151 11	40 89	-
Ashfield,	92 76	20 94	-
Ashland,	379 92	108 18	-
Athol,	1,047 15	236 27	-
ATTLEBORO,	441 49	-	64 43
Auburn,	88 68	6 11	-
Avon,	267 38	75 65	-
Ayer,	247 31	48 00	-
Barnstable,	478 19	76 55	-
Barre,	135 30	13 66	-
Becket,	75 89	17 30	-
Bedford,	75 00	5 54	-
Belchertown,	478 18	147 41	-
Bellingham,	167 48	40 35	-
Belmont,	-	-	131 24
Berkley,	-	-	6 49
Berlin,	243 10	74 04	-
Bernardston,	47 04	9 19	-
BEVERLY,	1,530 24	151 28	-
Billerica,	279 67	29 34	-
Blackstone,	334 80	89 64	-
Blandford,	18 00	-	1 49
Bolton,	62 25	12 76	-
BOSTON,	6,119 48	-	13,153 20
Bourne,	313 92	48 25	-
Boxborough,	52 50	14 51	-
Boxford,	12 42	-	4 34

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Boylston,	\$88 00	\$22 84	-
Braintree,	812 90	172 15	-
Brewster,	28 50	1 51	-
Bridgewater,	487 12	103 48	-
Brimfield,	68 25	15 26	-
BROCKTON,	2,267 00	79 47	-
Brookfield,	500 50	148 37	-
Brookline,	-	-	\$891 27
Buckland,	114 80	15 80	-
Burlington,	34 86	64	-
CAMBRIDGE,	2,323 43	-	661 74
Canton,	317 72	40 03	-
Carlisle,	67 50	17 51	-
Carver,	83 00	8 70	-
Charlemont,	51 64	9 72	-
Charlton,	150 52	33 20	-
Chatham,	192 32	40 65	-
Chelmsford,	406 67	78 66	-
CHELSEA,	512 00	-	228 57
Cheshire,	192 94	53 83	-
Chester,	-	-	10 98
Chesterfield,	107 30	31 27	-
CHICOPEE,	315 00	-	258 30
Chilmark,	1 42	-	4 02
Clarksburg,	119 60	34 87	-
Clinton,	390 98	19 04	-
Cohasset,	121 90	-	18 76
Colrain,	153 93	38 33	-
Concord,	281 25	18 40	-
Conway,	111 50	27 68	-
Cummington,	102 93	30 32	-
Dalton,	248 03	38 75	-
Dana,	165 29	50 10	-
Danvers,	1,908 48	544 34	-
Dartmouth,	672 75	162 87	-
Dedham,	357 12	-	20 69
Deerfield,	74 00	-	10 77
Dennis,	239 83	64 97	-

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Dighton,	\$205 60	\$40 09	-
Douglas,	57 75	-	\$2 21
Dover,	13 00	-	23 12
Dracut,	236 34	48 84	-
Dudley,	111 32	2 67	-
Dunstable,	71 71	18 91	-
Duxbury,	636 10	179 59	-
East Bridgewater,	569 25	149 33	-
East Longmeadow,	87 69	11 26	-
Eastham,	22 86	3 13	-
Easthampton,	1,000 00	218 55	-
Easton,	244 05	36 94	-
Edgartown,	128 15	26 24	-
Egremont,	24 00	1 51	-
Enfield,	52 70	10 57	-
Erving,	51 63	-	76
Essex,	236 98	64 52	-
EVERETT,	1,760 88	172 26	-
Fairhaven,	570 83	126 89	-
FALL RIVER,	1,314 30	-	901 30
Falmouth,	268 28	21 05	-
FITCHBURG,	1,094 34	-	110 30
Florida,	3 84	-	8 20
Foxborough,	384 68	96 78	-
Framingham,	854 10	57 14	-
Franklin,	329 84	49 56	-
Freetown,	330 72	96 77	-
Gardner,	485 78	28 68	-
Gay Head,	15 05	4 51	-
Georgetown,	477 70	145 26	-
Gill,	23 40	81	-
GLOUCESTER,	1,554 80	231 32	-
Goshen,	17 39	2 80	-
Gosnold,	-	-	8 48
Grafton,	315 43	58 73	-
Granby,	35 20	3 74	-
Granville,	89 25	23 76	-
Great Barrington,	99 66	-	51 12

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Greenfield,	\$632 70	\$38 23	-
Greenwich,	69 67	19 73	-
Groton,	202 95	37 21	-
Groveland,	467 60	139 89	-
Hadley,	59 84	-	\$5 51
Halifax,	52 54	10 02	-
Hamilton,	-	-	37 93
Hampden,	71 10	18 71	-
Hancock,	10 72	-	42
Hanover,	492 20	141 60	-
Hanson,	357 41	95 68	-
Hardwick,	10 00	-	40 59
Harvard,	42 30	-	5 36
Harwich,	330 54	90 22	-
Hatfield,	20 00	-	15 80
HAVERHILL,	3,732 30	710 14	-
Hawley,	92 50	27 84	-
Heath,	29 25	6 76	-
Hingham,	637 00	142 47	-
Hinsdale,	49 45	8 00	-
Holbrook,	220 90	51 17	-
Holden,	201 41	43 18	-
Holland,	20 34	5 28	-
Holliston,	428 40	120 34	-
HOLYOKE,	371 70	-	645 11
Hopedale,	20 00	-	48 23
Hopkinton,	691 59	210 07	-
Hubbardston,	139 18	37 91	-
Hudson,	617 05	147 29	-
Hull,	80 12	-	74 60
Huntington,	346 63	105 56	-
Ipswich,	455 71	86 53	-
Kingston,	278 77	73 96	-
Lakeville,	19 85	-	6 37
Lancaster,	126 50	17 71	-
Lanesborough,	125 70	32 92	-
LAWRENCE,	1,494 20	-	466 07
Lee,	287 45	59 38	-

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Leicester,	\$75 40	—	\$5 81
Lenox,	50 35	—	52 59
LEOMINSTER,	1,560 83	\$353 59	—
Leverett,	—	—	4 99
Lexington,	1,411 93	385 80	—
Leyden,	53 00	14 67	—
Lincoln,	24 00	—	10 96
Littleton,	56 38	5 32	—
Longmeadow,	60 90	—	19 62
LOWELL,	2,609 10	—	194 24
Ludlow,	38 00	—	56 71
Lunenburg,	141 10	30 06	—
LYNN,	3,601 12	159 39	—
Lynnfield,	131 95	28 01	—
MALDEN,	2,104 50	262 35	—
Manchester,	116 97	—	74 29
Mansfield,	809 72	203 53	—
Marblehead,	1,804 95	490 37	—
Marion,	143 21	16 29	—
MARLBOROUGH,	1,468 63	358 79	—
Marshfield,	616 97	179 20	—
Mashpee,	46 55	11 02	—
Mattapoisett,	152 68	32 93	—
Maynard,	195 20	14 16	—
Medfield,	178 72	37 61	—
MEDFORD,	1,275 96	72 01	—
Medway,	804 60	247 74	—
MELROSE,	1,545 80	320 64	—
Mendon,	160 70	45 58	—
Merrimac,	552 33	166 15	—
METHUEN,	832 00	132 11	—
Middleborough,	1,037 59	285 48	—
Middlefield,	19 80	4 10	—
Middleton,	196 24	54 93	—
Milford,	657 57	107 91	—
Millbury,	251 16	38 31	—
Millis,	113 05	17 72	—
Millville,	86 98	15 02	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Milton,	\$149 67	—	\$138 74
Monroe,	9 76	\$0 26	—
Monson,	578 87	168 50	—
Montague,	379 35	39 62	—
Monterey,	24 02	3 51	—
Montgomery,	2 70	—	1 10
Mount Washington,	16 80	4 10	—
Nahant,	97 00	—	9 59
Nantucket,	494 91	113 07	—
Natick,	1,952 75	556 09	—
Needham,	83 00	—	75 14
New Ashford,	34 06	10 35	—
NEW BEDFORD,	2,165 80	—	652 90
New Braintree,	12 00	—	49
New Marlborough,	124 64	30 06	—
New Salem,	148 00	43 84	—
Newbury,	77 15	5 25	—
NEWBURYPORT,	1,386 00	329 26	—
NEWTON,	580 97	—	565 88
Norfolk,	70 29	10 46	—
NORTH ADAMS,	1,223 29	212 64	—
North Andover,	162 35	—	32 72
North Attleborough,	367 75	30 76	—
North Brookfield,	813 69	248 77	—
North Reading,	220 64	62 06	—
NORTHAMPTON,	784 53	53 41	—
Northborough,	97 66	12 59	—
Northbridge,	120 53	—	52 15
Northfield,	112 30	20 96	—
Norton,	218 50	52 37	—
Norwell,	548 68	169 42	—
Norwood,	128 00	—	148 47
Oak Bluffs,	331 10	89 40	—
Oakham,	22 26	2 93	—
Orange,	1,047 38	298 72	—
Orleans,	64 35	—	4 00
Otis,	14 17	73	—
Oxford,	151 20	23 95	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Palmer,	\$97 41	—	\$52 37
Paxton,	—	—	3 99
PEABODY,	899 47	\$41 82	—
Pelham,	28 93	4 15	—
Pembroke,	635 52	197 37	—
Pepperell,	365 94	94 53	—
Peru,	—	—	2 50
Petersham,	192 46	53 67	—
Phillipston,	60 93	16 82	—
PITTSFIELD,	979 95	—	103 02
Plainfield,	33 60	8 70	—
Plainville,	284 40	83 32	—
Plymouth,	990 60	154 04	—
Plympton,	180 60	55 21	—
Prescott,	6 72	—	26
Princeton,	142 71	36 59	—
Provincetown,	230 00	43 22	—
QUINCY,	1,448 30	—	25 25
Randolph,	1,536 24	479 14	—
Raynham,	138 38	32 15	—
Reading,	799 68	182 72	—
Rehoboth,	159 53	40 20	—
REVERE,	1,123 84	123 60	—
Richmond,	46 40	9 47	—
Rochester,	64 24	10 43	—
Rockland,	1,317 02	372 13	—
Rockport,	629 05	165 77	—
Rowe,	46 56	12 53	—
Rowley,	95 30	20 28	—
Royalston,	103 70	25 58	—
Russell,	69 00	1 04	—
Rutland,	244 47	70 51	—
SALEM,	2,146 02	265 21	—
Salisbury,	417 83	119 81	—
Sandisfield,	35 77	6 93	—
Sandwich,	297 82	84 80	—
Saugus,	1,249 49	335 15	—
Savoy,	72 30	21 60	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Scituate,	\$676 39	\$167 07	—
Seekonk,	210 00	47 54	—
Sharon,	326 60	74 93	—
Sheffield,	207 84	54 81	—
Shelburne,	85 00	8 87	—
Sherborn,	93 45	13 68	—
Shirley,	174 64	39 75	—
Shrewsbury,	403 16	97 95	—
Shutesbury,	15 71	1 74	—
Somerset,	355 50	94 55	—
SOMERVILLE,	1,701 51	—	\$307 63
South Hadley,	187 20	10 00	—
Southampton,	40 37	6 96	—
Southborough,	262 10	61 91	—
Southbridge,	342 00	9 70	—
Southwick,	33 44	16	—
Spencer,	599 64	153 97	—
SPRINGFIELD,	2,662 72	—	1,152 47
Sterling,	202 05	53 38	—
Stockbridge,	148 19	7 47	—
Stoneham,	1,680 40	491 76	—
Stoughton,	1,149 53	321 29	—
Stow,	154 80	39 62	—
Sturbridge,	161 28	42 78	—
Sudbury,	74 74	10 44	—
Sunderland,	—	—	8 48
Sutton,	202 86	49 65	—
Swampscott,	327 00	—	27 24
Swansea,	39 86	—	7 18
TAUNTON,	1,616 19	193 40	—
Templeton,	212 46	42 87	—
Tewksbury,	135 70	18 28	—
Tisbury,	86 13	8 75	—
Tolland,	4 95	—	1 34
Topsfield,	53 20	—	4 73
Townsend,	419 58	125 39	—
Truro,	44 80	9 44	—
Tyngsborough,	52 12	8 39	—

Soldiers' Exemptions — Continued.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Tyringham,	-	-	\$3 49
Upton,	\$360 00	\$105 53	-
Uxbridge,	224 40	24 90	-
Wakefield,	1,567 35	383 72	-
Wales,	87 38	25 13	-
Walpole,	224 13	-	10 62
WALTHAM,	759 24	-	76 28
Ware,	268 52	15 14	-
Wareham,	718 29	172 56	-
Warren,	141 45	16 21	-
Warwick,	95 22	27 25	-
Washington,	12 96	1 33	-
Watertown,	246 33	-	192 86
Wayland,	263 89	63 01	-
Webster,	222 58	-	19 63
Wellesley,	245 12	-	66 51
Wellfleet,	116 72	30 42	-
Wendell,	11 82	-	3 55
Wenham,	125 16	20 26	-
West Boylston,	214 32	59 96	-
West Bridgewater,	220 15	52 92	-
West Brookfield,	254 10	73 22	-
West Newbury,	278 50	81 85	-
West Springfield,	413 40	3 06	-
West Stockbridge,	60 00	12 01	-
West Tisbury,	11 00	-	2 33
Westborough,	680 37	191 36	-
Westfield,	1,338 05	298 30	-
Westford,	119 00	3 23	-
Westhampton,	34 00	8 34	-
Westminster,	258 09	75 05	-
Weston,	106 25	-	13 99
Westport,	186 78	27 83	-
Westwood,	13 40	-	20 49
Weymouth,	2,105 78	562 69	-
Whately,	15 28	-	3 39
Whitman,	1,181 86	332 07	-
Wilbraham,	100 17	9 44	-

Soldiers' Exemptions — Concluded.

CITY OR TOWN.	Amount of Tax.	Net Credit.	Net Charge.
Williamsburg,	\$113 93	\$24 50	-
Williamstown,	187 58	14 61	-
Wilmington,	306 74	79 29	-
Winchendon,	590 88	148 06	-
Winchester,	242 40	-	\$86 37
Windsor,	8 88	-	03
Winthrop,	391 88	-	32 06
WOBURN,	811 38	101 29	-
WORCESTER,	2,362 08	-	1,428 34
Worthington,	20 46	2 33	-
Wrentham,	172 04	38 38	-
Yarmouth,	164 82	34 98	-
	\$149,712 46	\$23,752 84	\$23,752 84

TABLE D. — *Returns of Property exempted from Taxation (Acts of 1909, Chapter 490, Part III, Section 3).*

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Abington,	\$4,800	\$17,500	-	-	\$64,000	-	\$3,000	\$89,300
Acton,	-	-	-	-	33,850	-	-	33,850
Acushnet,	-	-	-	-	19,350	-	-	19,350
Adams,	111,500	41,500	-	-	305,400	-	600	459,000
Agawam,	90,300	-	-	-	40,250	-	-	130,550
Alford,	-	-	-	-	1,525	-	-	1,525
Amesbury,	6,500	44,000	-	-	339,500	\$7,500	-	397,600
Amherst,	5,188,430	5,000	-	\$1,860,818	185,850	-	-	7,240,098
Andover,	2,876,180	4,500	-	-	215,600	-	-	3,096,280
Arlington,	55,996	125,567	-	-	248,912	-	-	430,475
Ashburnham,	248,700	-	-	-	47,700	-	-	296,400
Ashby,	-	-	-	-	12,000	-	-	12,000
Ashfield,	7,500	-	-	-	4,150	-	-	11,650
Ashland,	-	25,500	-	-	34,100	-	-	59,600
Athol,	-	48,000	-	-	97,885	10,000	-	155,885
ATTLEBORO,	-	-	-	-	329,380	-	-	329,380
Auburn,	-	-	-	-	20,600	-	-	20,600
Avon,	-	15,200	-	-	18,000	-	-	33,200

Ayer,	-	8,465	-	-	72,500	-	-	80,965
Barnstable,	68,208	7,243	-	-	87,050	-	-	172,501
Barre,	75,000	-	-	-	88,600	-	10,000	194,225
Becket,	668	-	-	-	22,000	-	30,625	22,686
Bedford,	-	36,550	-	-	17,000	-	-	53,550
Belchertown,	-	-	-	-	33,600	-	-	33,600
Bellingham,	-	-	-	-	9,850	-	-	9,850
Belmont,	-	28,200	-	-	151,825	-	-	180,025
Berkley,	-	-	-	-	10,000	-	500	10,500
Berlin,	-	2,200	-	-	10,000	-	-	12,200
Bernardston,	12,000	-	-	-	18,250	-	-	30,250
BEVERLY,	120,325	170,525	-	-	557,350	-	3,600	855,450
BillERICA,	30,000	-	83,650	-	70,350	-	-	102,650
Blackstone,	3,500	-	2,300	-	30,200	-	400	34,100
Blandford,	5,000	-	-	-	10,400	-	4,200	19,600
Bolton,	-	-	-	-	13,800	-	200	19,000
Bosrox,	23,575,000	21,433,300	-	237,100	19,926,700	-	722,500	66,187,300
Bourne,	19,500	-	-	-	51,300	-	-	70,800
Boxborough,	-	-	-	-	3,100	-	-	3,100
Boxford,	-	-	-	-	8,100	-	-	8,100
Boylston,	-	-	-	-	6,000	-	-	6,000
Braintree,	527,635	-	-	-	170,000	-	-	697,635

Returns of Property exempted from Taxation, etc. — Continued.

City or Town.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Brewster,	\$1,050	-	-	-	\$3,150	-	-	\$4,200
Bridgewater,	-	-	-	-	113,400	\$2,800	-	116,200
Brimfield,	114,411	-	-	-	26,260	-	-	140,671
Brockton,	54,900	\$575,900	-	-	1,079,150	116,050	\$51,225	1,877,225
Brookfield,	-	-	-	-	52,450	-	-	52,450
Brookline,	321,500	392,100	-	\$156,600	1,202,000	-	2,400	2,074,600
Buckland,	-	-	-	-	29,100	-	-	29,100
Burlington,	-	-	-	-	4,400	-	-	4,400
CAMBRIDGE,	44,037,185	2,078,288	-	16,904,822	2,332,600	-	50,700	66,063,595
Canton,	3,000	12,500	-	-	169,900	-	18,000	203,400
Carlisle,	-	-	-	-	14,000	-	-	14,000
Carver,	-	6,100	-	-	17,925	-	-	24,025
Charlemon,	-	-	-	-	4,150	3,800	300	8,250
Charlton,	-	206,968	-	-	25,020	-	300	232,288
Chatham,	14,200	-	-	-	20,750	-	3,000	37,950
Chelmsford,	5,000	-	-	-	36,700	-	1,650	43,350
CHELSEA,	20,650	722,600	-	-	909,050	-	38,000	1,690,300
Cheshire,	2,800	-	-	-	7,900	-	-	10,700

Chester,	.	.	.	.	.	6,000	-	-	13,280	-	-	19,280
Chesterfield,	.	.	.	.	.	-	-	-	3,000	-	-	3,000
Chicopee,	.	.	.	.	.	3,450	-	\$23,540	335,920	-	-	578,820
Chilmark,	.	.	.	.	.	-	-	-	2,000	-	-	2,000
Clarksburg,	.	.	.	.	.	-	-	-	2,100	105	-	2,205
Clinton,	.	.	.	.	.	103,500	-	-	256,500	-	-	512,900
Cohasset,	.	.	.	.	.	2,650	-	-	103,600	5,200	-	146,450
Colrain,	.	.	.	.	.	-	-	-	5,050	-	-	15,150
Concord,	.	.	.	.	.	241,394	-	-	237,877	1,500	-	1,383,229
Conway,	.	.	.	.	.	-	-	-	19,850	14,582	-	136,730
Cummington,	.	.	.	.	.	-	-	-	8,400	3,700	-	23,100
Dalton,	.	.	.	.	.	28,825	-	1,254	110,505	-	-	140,584
Dana,	.	.	.	.	.	-	-	-	12,450	-	-	12,450
Danvers,	.	.	.	.	.	-	-	5,200	159,200	66,200	-	570,025
Dartmouth,	.	.	.	.	.	14,925	-	-	23,125	-	-	29,725
Dedham,	.	.	.	.	.	9,800	-	-	203,200	-	-	222,500
Deerfield,	.	.	.	.	.	1,000	-	-	23,400	-	-	132,050
Dennis,	.	.	.	.	.	15,000	-	23,434	16,000	-	-	41,500
Dighton,	.	.	.	.	.	-	-	64,150	30,700	-	-	94,850
Douglas,	.	.	.	.	.	900	-	-	21,450	2,800	-	25,150
Dover,	.	.	.	.	.	5,174	-	-	6,040	-	-	17,714
Draut,	.	.	.	.	.	-	-	-	28,800	-	-	32,800

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Dudley,	\$21,250	-	-	-	\$20,125	-	-	\$41,375
Dunstable,	-	-	-	-	6,500	-	-	6,500
Duxbury,	-	-	\$390	-	38,525	-	-	38,915
East Bridgewater,	-	-	-	-	39,700	-	-	39,700
East Longmeadow,	-	-	-	-	14,850	-	\$2,600	17,450
Eastham,	-	\$1,100	-	-	5,100	-	400	6,600
Easthampton,	633,900	-	1,000	-	154,900	-	-	789,800
Easton, ¹	26,460	60,000	-	-	107,774	-	-	194,234
Edgartown,	1,500	-	-	-	46,600	-	-	48,100
Egremont,	-	-	-	-	7,650	-	-	7,650
Enfield,	2,000	-	-	-	19,700	-	1,250	22,950
Erving,	-	-	-	-	6,200	-	-	6,200
Essex,	-	-	-	-	17,600	-	-	17,600
EVERETT,	2,700	52,000	-	-	359,400	-	32,805	446,905
Fairhaven,	181,700	2,000	-	-	460,570	-	25,000 ¹	669,270
FALL RIVER,	968,100	1,259,550	-	-	2,495,700	-	45,250	4,768,600
Falmouth,	14,500	2,000	-	\$177,500	135,000	-	-	329,000
FITCHBURG,	328,495	239,805	-	-	811,725	\$49,728	-	1,429,753

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Hamilton,	-	-	-	-	\$24,500	-	-	\$24,500
Hampden,	-	-	-	-	13,000	-	-	13,000
Hancock,	-	-	-	-	4,775	-	-	4,775
Hanover,	\$2,400	-	-	-	16,025	-	-	18,425
Hanson,	10,255	\$11,001	-	-	12,350	-	\$500	34,106
Hardwick,	31,000	-	-	-	90,100	\$8,950	3,000	133,050
Harvard,	-	-	-	-	20,000	-	-	20,000
Harwich,	3,520	-	-	-	17,090	-	300	20,910
Hatfield,	71,559	-	-	-	46,200	-	-	117,759
HAVERHILL,	636,976	717,840	-	-	799,600	-	84,708	2,239,124
Hawley,	-	-	-	-	4,000	-	-	4,000
Heath,	-	-	-	-	1,525	-	600	2,125
Hingham,	25,300	3,500	-	-	101,500	4,000	7,000	141,300
Hinsdale,	-	-	\$1,350	-	11,850	-	-	13,200
Holbrook,	-	-	-	-	56,900	-	-	56,900
Holden,	-	100	-	\$24,091	26,000	-	-	50,191
Holland,	-	-	-	-	3,050	-	-	3,050
Holliston,	-	3,000	-	-	66,000	-	-	69,000

HOLYOKE, .	741,470	1,011,180	48,990	-	1,479,320	-	-	3,280,960
Hopedale, .	-	-	-	-	67,200	-	35,300	102,500
Hopkinton, ¹	15,000	-	-	-	111,100	-	7,000	133,100
Hubbardston,	-	1,800	-	-	12,700	-	-	14,500
Hudson, .	44,100	-	-	-	158,000	-	1,500	203,600
Hull, .	181,750	4,790	-	-	52,100	-	7,820	246,460
Huntington,	-	3,600	-	-	24,200	-	-	27,800
Ipswich, .	44,000	327,974	-	-	79,150	-	-	451,124
Kingston, .	21,500	-	-	-	24,550	-	-	46,050
Lakeville, .	6,000	-	-	-	4,625	-	-	10,625
Lancaster, .	-	22,509	-	50,500	119,500	-	-	192,509
Lanesborough,	-	-	-	-	18,150	-	-	18,150
LAWRENCE, .	714,650	797,925	10,350	-	1,404,350	-	-	2,927,275
Lee, .	5,900	-	-	-	55,450	-	-	61,050
*Leicester, .	150,000	25,500	5,000	-	118,450	-	4,100	303,050
Lenox, .	29,471	-	-	-	351,400	-	-	380,871
LEOMINSTER,	60,875	125,472	-	-	313,835	-	-	500,182
Leverett, .	-	-	-	-	3,775	-	-	3,775
Lexington, .	17,800	19,320	-	-	125,480	-	-	162,600
Leyden, .	3,500	-	-	-	8,000	-	5,000	16,500
Lincoln, .	-	287,542	-	-	39,700	-	-	327,342
Littleton, .	-	-	-	-	24,000	-	-	24,000

¹ From 1918 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Longmeadow,	\$22,300	\$36,005	-	-	\$17,900	-	\$1,400	\$77,605
Lowell,	973,501	2,439,331	-	-	2,672,150	-	-	6,085,032
Ludlow,	-	-	-	-	30,900	-	-	30,900
Lunenburg,	-	-	-	-	18,700	-	-	18,700
LYNN,	293,050	589,000	-	\$1,200	1,587,825	-	56,000	2,527,075
Lynnfield,	-	-	-	-	9,800	-	-	9,800
MALDEN,	603,900	342,500	-	-	881,300	-	-	1,827,700
Manchester,	-	-	-	-	67,825	\$123,572	-	191,397
Mansfield,	-	-	-	-	96,975	-	7,500	104,475
Marblehead,	54,051	10,791	-	-	102,050	-	-	166,892
Marion,	278,454	-	-	15,122	28,430	-	9,278	331,284
MARLBOROUGH,	\$2,680	77,915	-	5,845	246,690	-	-	393,130
Marshfield,	3,800	4,000	-	-	28,100	18,000	2,000	55,900
Mashpee,	-	-	-	-	2,850	-	-	2,850
Mattapoisett, ¹	-	-	-	-	16,150	-	-	16,150
Maynard,	6,000	-	\$2,550	-	61,625	-	-	70,175
Medfield,	-	13,500	-	-	39,500	-	-	53,000
MEDFORD,	130,400	30,500	-	-	518,400	-	-	679,300

Medway,	1,500	3,000	-	53,500	-	-	58,000
MELROSE,	50,075	148,300	-	371,575	-	5,850	575,800
Mendon,	-	-	-	5,700	-	-	5,700
Merrimac,	-	2,000	-	39,000	-	-	41,000
METHUEN,	108,000	762,450	-	214,950	-	1,000	1,086,400
Middleborough,	39,775	-	-	146,900	-	-	186,675
Middlefield,	-	-	-	2,000	2,500	-	4,500
Middleton,	-	-	-	4,000	-	-	4,000
Milford,	60,100	294,045	-	231,225	-	58,919	644,289
Millbury,	39,000	-	-	57,750	-	-	96,750
Millis,	-	-	-	20,050	-	1,000	21,050
Millville,	-	3,500	-	25,100	-	-	28,600
Milton,	794,048	89,900	-	110,100	-	-	994,048
Monroe,	-	-	-	600	-	-	600
Monson,	219,887	28,144	-	46,950	-	-	294,981
Montague,	7,380	84,200	-	96,000 ¹	-	-	187,580
Monterey,	-	-	-	2,500	-	-	2,500
Montgomery,	-	-	-	1,000	-	-	1,000
Mount Washington,	-	-	-	1,200	-	-	1,200
Nahant,	-	-	-	35,600	-	-	35,600
Nantucket,	22,920	24,490	3,005	87,200	1,000	-	138,615
Natick,	42,500	12,600	-	266,850	-	-	321,950

¹ From 1918 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Needham,	-	\$29,675	-	-	\$163,250	-	\$5,000	\$197,925
New Ashford,	-	-	-	-	1,000	-	-	1,000
New Bedford,	\$803,807	2,826,251	-	-	1,831,325	-	51,700	5,513,083
New Braintree,	-	-	-	-	10,300	-	-	10,300
New Marlborough,	-	-	-	-	18,100	-	-	18,100
New Salem,	31,750	1,350	-	-	4,025	-	-	37,125
Newbury,	30,060	-	-	-	24,500	-	-	54,560
NEWBURYPORT,	220,563	1,151,092	-	-	377,247	-	-	1,748,902
NEWTON,	2,080,965	1,210,608	-	-	2,629,300	-	140,600	6,061,473
Norfolk,	-	41,616	-	-	11,925	-	1,500	55,041
NORTH ADAMS,	-	-	-	-	724,500	\$20,000	1,500	746,000
North Andover,	-	-	-	-	89,250	-	-	89,250
North Attleborough,	-	-	-	-	240,190	-	31,451	271,641
North Brookfield,	13,000	-	-	-	72,800	-	-	85,800
North Reading,	-	-	-	-	6,800	-	-	6,800
NORTHAMPTON,	6,280,529	617,917	-	\$150,350	758,700	-	25,000	7,812,496
Northborough,	-	-	-	-	40,000	-	-	40,000
Northbridge,	14,000	76,418	-	-	316,500	-	-	406,918

Northfield,	2,662,807	-	-	-	29,800	-	-	2,602,607
Norton,	703,221	-	-	-	32,900	-	-	736,121
Norwell,	2,600	-	-	-	13,750	-	-	16,350
Norwood,	-	-	-	-	284,700	-	-	376,247
Oak Bluffs,	-	-	-	-	32,000	-	-	32,000
Oakham,	-	-	-	-	-	-	-	-
Orange,	-	-	-	-	79,700	-	-	79,700
Orleans,	-	-	-	-	10,350	-	-	10,350
Otis,	-	-	-	-	4,300	-	-	4,300
Oxford,	-	-	-	-	33,500	8,632	-	42,132
Palmer,	5,800	6,780	\$2,375	-	99,750	5,000	-	119,705
Paxton,	-	-	-	-	4,000	-	-	4,000
PEABODY,	102,100	148,100	7,500	-	255,800	-	-	513,500
Pelham,	-	-	-	-	12,000	-	-	12,000
Pembroke,	2,600	1,050	-	-	12,685	-	-	16,335
Pepperell,	-	-	-	-	26,400	-	5,200	31,600
Peru, ¹	-	-	-	-	3,075	-	-	3,075
Petersham,	105,025	-	-	-	19,200	-	-	124,225
Phillipston,	2,350	1,450	-	-	5,150	-	-	8,950
PITTSFIELD,	778,243	1,876,741	68,723	-	1,274,150	-	-	3,997,857
Plainfield,	-	-	-	-	1,800	-	-	1,800

¹ From 1918 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Plainville,	-	-	-	-	\$10,575	-	-	\$10,575
Plymouth,	\$43,228	\$967,090	-	-	332,000	-	-	1,342,318
Plympton,	3,800	-	-	-	4,400	-	-	8,200
Prescott,	-	500	-	-	1,050	-	-	1,550
Princeton,	27,257	-	-	-	8,600	-	-	35,857
Provincetown,	5,140	-	-	-	51,615	-	\$2,500	59,255
QUINCY,	-	643,838	-	-	792,900	-	-	1,436,738
Randolph,	2,500	107,300	-	-	81,000	-	-	190,800
Raynham,	-	-	-	-	21,800	-	-	21,800
Reading,	-	10,250	-	-	287,000	-	-	297,250
Rehoboth,	30,783	1,500	-	-	9,800	-	-	42,083
REVERE,	55,500	67,500	-	-	187,200 ¹	-	-	310,200
Richmond,	-	-	-	-	9,100	-	-	9,100
Rochester,	-	-	-	-	13,000	-	-	13,000
Rockland,	-	16,600	-	-	79,525	-	-	96,125
Rockport,	-	16,121	-	-	83,500	-	-	99,621
Rowe,	-	-	-	-	3,600	-	-	3,600
Rowley,	-	1,300	-	-	10,300	-	-	11,600

Royalston,	-	-	-	-	10,000	-	10,000	-	10,000
Russell,	-	-	-	-	9,050	-	9,050	-	9,050
Rutland,	-	-	-	9,500	14,900	-	14,900	2,500	26,900
SALEM,	518,455	3,010,393	-	3,010,393	\$60,119	\$475,303	709,600	333,254	5,107,124
Salisbury,	-	-	-	-	-	-	13,100	1,050	14,150
Sandisfield,	-	-	-	-	-	-	2,000	-	2,000
Sandwich,	-	-	-	-	-	-	44,950	-	44,950
Saugus,	475	860	-	-	-	-	87,209	-	88,544
Savoy,	-	-	-	-	-	-	4,500	-	4,500
Scituate,	19,800	1,700	-	-	-	-	60,000	-	81,500
Seekonk,	4,400	-	-	-	-	-	6,500	-	10,900
Sharon,	1,000	199,300	-	-	-	-	45,050	54,000	299,250
Sheffield,	13,125	-	-	-	-	-	20,500	-	33,625
Shelburne,	104,068	-	-	-	-	-	30,150	-	134,218
Sherborn,	34,029	8,843	-	-	-	-	16,800	-	59,672
Shirley,	-	-	-	-	-	-	44,050	-	44,050
Shrewsbury,	-	-	-	-	-	-	22,000	-	22,000
Shutesbury,	-	-	-	-	-	-	2,900	-	2,900
Somerset,	-	-	-	-	-	-	19,300	-	19,300
SOMERVILLE,	1,116,800	360,600	-	-	-	-	1,512,600	-	2,990,000
South Hadley,	2,885,363	-	-	-	-	-	88,500	-	2,973,863

¹ From 1918 return.

Returns of Property exempted from Taxation, etc. — Continued.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Southampton,	\$4,100	—	—	—	\$8,000	—	—	\$12,100
Southborough,	423,308	—	—	—	61,100	—	—	484,408
Southbridge,	58,600	—	—	—	454,675	—	\$8,000	521,275
Southwick,	—	—	—	—	15,800	—	—	15,800
Spencer,	12,550	—	—	—	175,500	—	—	188,050
SPRINGFIELD,	2,486,255	\$4,000,481	—	—	3,194,370	—	290,907	9,981,013
Sterling,	—	—	—	—	16,165	—	—	16,165
Stockbridge,	39,027	22,560	—	—	117,900	—	—	179,487
Stoneham,	—	—	—	—	198,685	—	—	198,685
Stoughton,	16,000	—	—	—	99,000	—	—	115,000
Stow,	—	—	—	—	19,450	—	—	19,450
Sturbridge,	—	—	—	—	28,200	\$19,000	1,000	48,200
Sudbury,	—	—	—	—	9,800	—	—	9,800
Sunderland,	—	—	—	—	14,350	—	—	14,350
Sutton,	—	—	—	\$5,965	48,050 ¹	—	—	54,015
Swampscott,	—	5,100	—	—	81,800	—	—	86,900
Swansea,	—	22,000	—	—	37,700	—	—	59,700
TAUNTON,	461,168	\$2,196	—	—	810,500	—	—	1,353,864

Templeton,	634,071	-	-	57,000	-	-	691,071
Tevksbury,	-	-	-	46,610	-	10,500	57,110
Tisbury,	8,144	-	2,170	27,900	-	-	38,214
Tolland,	-	-	-	1,650	-	-	1,650
Topsfield,	1,600	-	-	12,000	14,775	-	28,375
Townsend,	-	-	-	19,550	-	-	20,650
Truro,	1,100	-	-	12,700	-	-	12,700
Tyngsborough,	-	-	-	8,500	-	-	8,500
Tyringham,	-	-	-	6,000	-	-	6,000
Upton,	-	-	-	35,650	-	-	35,650
Uxbridge,	2,500	-	-	133,000	5,000	-	140,500
Wakefield,	39,500	-	-	356,625	25,000	15,500	444,675
Wales,	-	-	-	12,050	-	-	12,050
Walpole,	-	-	-	123,600	-	2,000	124,600
WALTHAM,	1,096,963	-	-	581,500	-	69,000	1,997,585
Ware,	53,775	-	-	204,050	-	7,100	276,341
Wardham,	48,025	-	-	76,630	-	1,000	125,655
Warren,	66,511	-	-	63,700	-	-	130,211
Warwick,	-	-	1,000	2,800	-	-	3,800
Washington,	-	-	-	6,525	-	-	6,525
Watertown,	24,100	-	-	385,300	-	586,750	2,241,950
Wayland,	-	-	-	45,000	-	-	45,000

¹ From 1918 return.

Returns of Property exempted from Taxation, etc. — Concluded.

CITY OR TOWN.	Literary Institutions.	Benevolent and Charitable Institutions.	Temperance Societies.	Scientific, etc., Institutions.	Houses of Religious Worship.	Agricultural Societies.	Cemeteries.	Totals.
Webster,	\$106,200	—	—	—	\$242,890	—	—	\$349,090
Wellesley,	7,268,393	\$345,726	—	—	285,925	—	\$10,000	7,910,044
Wellfleet,	—	—	—	—	25,300	—	—	25,300
Wendell,	—	—	—	—	1,200 ¹	—	—	1,200
Wenham,	—	7,000	—	—	13,100	—	—	20,100
West Boylston,	—	—	—	—	49,975	\$44,000	2,000	95,975
West Bridgewater,	256,028	—	—	—	12,700	—	—	268,728
West Brookfield,	—	—	—	—	30,200 ²	—	—	30,200
West Newbury,	—	—	—	—	43,080	—	—	43,080
West Springfield,	60,000	14,900	—	—	159,100	—	—	234,000
West Stockbridge,	—	—	—	—	16,250	—	—	16,250
West Tisbury,	2,620	—	—	—	4,735	2,800	—	10,155
Westborough,	—	42,000	—	—	120,600	—	—	162,600
Westfield,	212,756	253,197	—	—	312,950	—	22,500	801,403
Westford,	52,339	—	—	—	1,850	—	—	54,189
Westhampton,	—	—	—	—	6,000	—	—	6,000
Westminster,	—	—	—	—	8,900	—	—	8,900
Weston,	—	—	—	—	48,600	—	—	48,600

Westport,	1,075	-	-	29,935	1,500	4,525	37,635
Westwood,	-	-	-	24,500	-	2,600	27,100
Weymouth,	40,000	43,400	-	343,900	10,000	16,325	453,625
Whately,	-	-	-	6,250	-	-	6,250
Whitman,	-	27,752	-	96,200	-	17,100	141,052
Wilbraham,	315,081	-	-	44,350	-	-	359,431
Williamsburg,	16,000	1,500	-	53,900	-	-	71,400
Williamstown,	1,928,326	-	-	118,850	-	-	2,047,176
Wilmington,	-	-	-	25,300	-	-	25,300
Winchendon,	153,000	7,495	-	154,550	-	-	315,045
Winchester,	72,600	81,575	-	171,000	-	7,000	332,175
Windsor,	-	-	-	2,550	-	-	2,550
Winthrop,	3,350	1,550	-	146,600	-	-	151,500
WOBURN,	85,330	89,187	-	360,620	-	-	535,137
Worcester,	6,265,050	2,434,700	\$26,700	4,139,950	191,750	4,900	13,339,350
Worthington,	8,748	-	-	9,525	-	-	18,273
Wrentham,	-	1,019,330	-	27,800	-	-	1,047,130
Yarmouth,	31,900	7,390	-	46,525	-	3,575	89,390
	\$131,143,139	\$62,327,172	\$278,432	\$81,456,584	\$1,528,620	\$2,812,372	\$300,041,594

¹ From 1918 return.² From 1917 return.

TABLE E. — Abstract of Returns of Property held for Literary, Benevolent, Charitable, Scientific and Other Purposes, reported under Acts of 1909, Chapter 490, Part I, Section 63.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Abbott Academy, Trustees of, . . .	\$292,000	\$45,000	\$200	\$45,197	\$14,731	\$110,815	\$4,738	\$42,000	\$6,080	\$337,000	\$223,761	\$122,285	\$120,731
Academy of the Assumption, . . .	169,500	38,025	-	-	-	-	-	-	-	207,525	-	50,010	50,010
Academy of the Sacred Heart, . . .	70,800	10,300	-	-	-	-	-	800	-	81,100	800	19,470	19,355
Adams Nervine Asylum, . . .	120,000	3,000	50,900	34,792	142,739	494,936	-	6,000	16,429	123,000	745,796	59,483	56,576
Addison Gilbert Hospital, . . .	72,000	80,000	2,000	-	59,860	137,245	3,736	7,000	208	152,000	210,049	33,709	35,775
Admiral Sir Isaac Coffin's Lancers-terian School, . . .	22,994	-	-	5,600	8,505	41,832	7,975	4,277	137	22,994	68,326	3,564	2,731
Advent Christian Publication Society, . . .	35,000	600	2,250	-	-	1,200	-	20,000	1,010	35,600	23,460	-	-
Amudath Israel Anshi Sfard of Dorchester, . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Aid Society of Lynn Day Nursery, . . .	3,800	-	2,300	-	1,500	1,050	178	-	-	3,800	3,928	7,829	7,206
Alliance of Unitarian and Other Liberal Christian Women, . . .	6,000	-	-	-	3,347	50,152	1,106	100	7,086	6,000	61,791	21,158	20,842
American Academy of Arts and Sciences, . . .	75,000	-	7,500	18,687	42,098	76,024	48,600	15,000	19,672	75,000	227,581	19,777	14,387
American Advent Mission Society, . . .	-	-	-	-	1,500	1,260	2,699	1,200	-	-	6,999	35,028	33,861
American Antiquarian Society, . . .	190,000	-	15,100	3,392	20,332	242,728	7,070	2,000,000	8,678	190,000	2,297,300	14,271	14,222
American Baptist Foreign Mission Society, . . .	-	3,007	534,398	4,014	730,078	1,750,789	7,184	6,000	80,563	3,007	3,143,026	937,465	1,383,783
American Board of Commissioners for Foreign Missions, . . .	60,000	211,700	339,842	109,831	667,800	4,343,453	195,000	14,500	98,107	271,700	5,763,533	1,351,944	1,378,768
American Congregational Association, . . .	247,500	370,500	-	-	1,440	1,440	-	52,500	12,385	618,000	73,685	70,306	57,920

American Humane Education Society,	-	-	103,602	52,263	-	-	1,621	-	167,936	17,935	29,950
American International College,	96,500	-	1,275	20,787	11,342	6,559	3,471	96,500	47,173	50,747	48,008
American Ramakai Association, ²	-	-	-	-	-	-	-	-	-	-	-
American School of Classical Studies at Athens,	45,000	-	50,000	75,650	-	-	9,907	45,000	139,557	12,780	12,780
American Unitarian Association, ²	-	-	-	-	-	-	-	-	-	-	-
Ames Foundation, ²	-	-	-	-	-	-	-	-	-	-	-
Amesbury and Salisbury Agricultural and Horticultural Society	7,500	-	-	-	-	-	-	7,500	568	837	837
Amesbury and Salisbury Home for Aged Women.	10,000	-	600	9,830	33,553	-	568	10,000	44,144	2,461	2,526
Amherst College, Trustees of, ²	-	-	-	-	-	-	-	-	-	-	-
Anchor Club Association,	650	-	-	-	-	-	-	650	-	22	21
Andover Theological Seminary, Trustees of,	293,616	14,484	1,200	68,318	676,026	-	8,618	308,100	802,412	3,167	938
Animal Rescue League of Boston,	43,900	900	-	48,262	113,930	300	1,500	44,800	170,815	35,131	36,075
Animal Rescue League of New Bedford,	2,200	-	-	-	-	1,404	200	2,200	2,219	2,870	1,653
Animal Rescue League of Worcester,	1,800	-	-	4,305	1,903	292	742	1,800	7,242	2,993	1,856
Anna Jaques Hospital,	171,926	-	300	6,913	147,442	278,142	12,747	171,926	451,744	48,629	48,403
Associated Charities of Boston, ²	-	-	-	-	-	-	-	-	-	-	-
Associated Charities of Pittsfield,	7,500	-	-	6,720	7,949	-	408	7,500	15,077	7,334	6,948
Association for Independent Co-operative Living, ²	-	-	-	-	-	-	-	-	-	-	-
Association for the Relief of Aged and Destitute Women in Salem.	38,000	6,300	12,430	196,000	1209,550	5,197	-	94,300	313,177	15,648	19,593
Association for the Relief of Aged Women of New Bedford.	-	-	22,915	47,769	185,447	5,855	3,689	-	265,675	17,766	16,713
Association for the Work of Mercy in the Diocese of Massachusetts.	17,250	-	-	3,008	10,745	224	1,000	17,250	16,137	8,241	8,401

² No return.¹ Par value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Association of Sisters of Our Lady of Mercy.	\$73,286	-	-	-	-	12,000	\$31,336	\$28,746	\$724	\$73,286	\$62,806	\$34,288	\$33,564
Association of the Evangelical Lutheran Church for Works of Mercy.	25,000	-	-	-	\$13,500	1,050	1,048	4,402	2,000	25,000	22,000	16,074	14,879
Assumption College in Worcester, Trustees of.	181,616	-	-	-	-	-	-	9,200	9,368	181,616	18,568	63,378	54,009
Attleboro Sanitarium, Inc., . . .	58,450	-	-	-	-	-	-	-	3,545	58,450	3,545	-	-
Avon Home,	-	\$37,000	\$11,000	-	17,300	159,850	9,552	-	1,026	37,000	198,738	20,902	20,277
Ayer Home, Trustees of, . . .	25,200	-	13,000	-	-	255,850	9,155	9,500	957	25,200	288,462	16,916	16,171
Bancroft School,	26,689	-	-	-	-	-	2,235	1,650	9,771	26,689	13,656	23,975	21,714
Baptist Home and Lanson Home, .	30,000	-	39,900	-	19,900	159,437	-	2,000	2,400	30,000	113,637	12,000	11,750
Barnard Memorial,	69,600	-	-	-	131,200	169,550	7,002	7,000	918	69,600	115,670	7,000	6,755
Barre Library Association, . . .	19,000	-	-	\$2,340	2,800	10,130	33,281	9,024	425	19,000	58,000	2,219	1,641
Battles Home,	6,000	-	9,500	-	420	7,486	10,115	-	135	6,000	27,656	1,739	1,604
Beacon School, Inc.,	125,500	-	-	-	-	1,000	-	10,000	2,057	125,500	13,057	50,100	52,500
Becket Athenæum,	650	-	-	-	-	-	773	1,614	115	650	2,502	107	146
Beechwood Improvement Association, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Beneficent Society of the New England Conservatory of Music. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Benvolent Fraternity of Unitarian Churches.	164,000	18,800	43,450	-	142,900	1,259,500	9,229	2,000	2,168	182,800	359,247	30,429	26,764

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Boston College, Trustees of, . . .	\$1,184,600	\$41,900	-	1 \$2,300	1 \$24,500	1 \$101,200	\$28,500	\$75,000	\$10,000	\$1,226,500	\$331,500	\$164,512	\$166,399
Boston Dispensary, . . .	175,500	-	-	31,324	41,732	244,708	-	31,000	-	175,500	348,824	156,652	128,631
Boston Fatherless and Widows Society,	-	-	\$80,550	-	30,650	64,325	-	-	2,868	-	178,393	15,431	12,502
Boston Floating Hospital, . . .	-	-	6,500	-	9,597	188,374	-	10,000	6,390	-	220,861	51,237	58,574
Boston Home for Incurables, . . .	94,544	-	6,000	1,220	87,747	470,317	-	-	18,663	94,544	583,947	34,790	30,314
Boston Industrial Home, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Ladies' Bethel Society, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Lakeshore Home, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Latin School Association, . . .	-	-	-	-	8,585	29,874	774	15,000	432	-	54,665	1,898	1,772
Boston Lying-in Hospital, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Boston Marine Society, . . .	-	-	-	27,000	73,685	167,660	19,500	1,000	3,749	-	292,594	19,192	17,600
Boston Medical Library, . . .	297,511	27,000	-	-	18,612	246,990	11,316	100,000	9,207	234,511	386,125	27,733	19,673
Boston Missionary and Church Extension Society of the M. E. Church.	40,000	103,400	-	-	450	29,541	6,474	500	12	143,400	36,977	24,909	23,984
Boston North End Mission, . . .	16,000	8,500	2,450	-	16,362	22,260	685	-	637	24,500	42,444	14,566	15,733
Boston Pilots' Relief Society, . . .	-	1,100	-	-	32,500	190,369	14,813	-	2,986	1,100	240,668	17,047	12,833
Boston Police Relief Association, . . .	-	-	196,580	-	-	-	-	-	9,656	-	206,236	50,051	46,886

	50,000	18,500	—	8,105	37,716	294,249	274	—	4,625	68,500	345,059	32,598	27,832
Boston Port and Seamen's Aid Society, Managers of the.	—	—	6,000	—	146,271	301,960	—	3 —	—	300	454,231	39,719	43,561
Boston Provident Association, . .	—	—	—	—	—	—	—	—	—	80,000	—	35,345	34,466
Boston School of Physical Education,	80,000	—	—	—	7,296	12,374	10,907	2,000	2,655	79,700	35,232	40,093	39,901
Boston Seaman's Friend Society, .	25,000	54,700	—	—	77,295	309,570	43,274	1,000	429	—	508,654	44,763	44,334
Boston Society for the care of Girls, .	—	—	6,600	70,486	—	—	—	—	—	—	—	—	—
Boston Society of Decorative Art, ² .	—	—	—	—	92,783	177,757	—	500,000	8,964	—	800,104	17,858	17,756
Boston Society of Natural History, .	—	—	15,000	14,600	—	—	—	6,000	—	343,058	6,000	59,782	60,771
Boston Society of Redemptorist Fathers.	343,058	—	—	—	—	—	—	101,059	113,778	2,408,051	1,147,784	434,453	459,678
Boston University, Trustees of, . .	1,405,959	1,002,092	184,985	—	1168,250	1,674,541	5,171	—	—	—	—	—	—
Boston Wesleyan Association, . .	73,000	292,000	—	—	—	96,081	—	200	3,255	365,000	99,536	35,172	34,450
Boston Young Men's Christian Association.	1,204,600	—	6,700	—	—	229,240	3,267	22,000	35,128	1,264,600	296,335	545,819	514,502
Boston Young Men's Christian Union,	770,000	50,000	2,000	—	213,449	475,550	—	20,000	21,315	820,000	732,314	115,637	117,133
Boston Young Women's Christian Association, ²	—	—	—	—	—	—	—	—	—	—	—	—	—
Bostonian Society, ²	—	—	—	—	—	—	—	—	—	—	—	—	—
Boylan Memorial Hospital of Pittsfield, Mass., Inc.,	75,000	—	—	—	—	—	—	10,000	—	75,000	10,000	57,160	62,075
Boys' Club of Lynn,	7,500	—	—	—	20,249	930	—	200	3,000	7,500	24,379	4,681	4,262
Boys' Club of Pittsfield,	70,000	—	—	—	68,190	111,727	—	3,000	354	70,000	183,271	12,805	12,644
Boys' Welfare League, Inc., . . .	1,200	—	—	—	—	—	—	—	—	1,200	—	—	—
Brackett Charitable Trust, Inc., ² .	—	—	—	—	—	—	—	—	—	—	—	—	—
Bradford Academy, Trustees of, .	320,100	—	—	—	98	37,022	3,140	83,000	11,778	320,100	135,038	126,866	146,744
Braintree Young Men's Christian Association, ²	—	—	—	—	—	—	—	—	—	—	—	—	—

³ Nominal.² No return.¹ Par value.

City Library Association of Springfield,	664,200	6,000	-	-	8,000	167,359	336	200,000	3,225	670,200	468,920	101,891	101,805
City Missionary Society, . . .	-	-	-	-	15,646	140,408	1,557	250	4,177	-	102,098	45,994	42,269
City Orphan Asylum, . . .	25,000	-	-	-	-	3 9,600	-	-	3,138	25,000	12,738	446	342
Clark University, Trustees of, . .	603,700	12,000	\$1,250,000	172,650	333,309	1,670,537	97,221	225,000	216,732	616,300	4,024,449	249,660	191,072
Clarke School for the Deaf, . . .	216,500	-	12,500	-	51,520	77,210	-	16,000	33,494	216,500	190,724	75,020	80,134
Clinton Home for Aged People, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-	-
Clinton Hospital Association, ¹ . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Coburn Charitable Society, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Coffin School Association, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
College of the Holy Cross, Trustees of the, . . .	587,200	-	-	-	-	70,850	72,150	50,000	5,765	587,200	198,765	230,089	206,762
Collingwood Post 76, G. A. R. Corpo- ration, Inc., ¹ . . .	-	-	-	-	-	-	-	-	643	17,300	2,859	1,801	1,392
Colonel Timothy Bigelow Chapter, Daughters of the American Revolu- tion, . . .	17,300	-	-	-	-	3 250	1,841	125	-	-	-	-	-
Columbus Day Nursery of Cambridge, . . .	4,300	1,400	-	-	-	-	-	-	1,207	5,700	1,207	2,275	1,866
Columbus Day Nursery of South Boston, . . .	5,700	-	-	-	-	-	-	500	-	5,700	500	1,875	1,690
Columbus Guild of Lynn, . . .	11,000	-	-	-	-	-	2,405	2,000	2,587	11,000	6,992	6,373	7,616
Columbus Society of Salem, . . .	18,000	-	-	-	-	-	-	2,500	365	18,000	2,865	3,120	3,088
Commandery of the State of Massachu- setts, Military Order of the Loyal Legion of the United States, . . .	-	-	-	-	3 1,500	24,700	-	60,000	627	-	86,827	6,823	5,746
Concord Antiquarian Society, . . .	4,000	-	-	-	-	-	41	5,503	270	4,000	5,814	216	134
Concord Female Charitable Society, .	-	-	-	-	-	-	2,700	-	-	-	2,700	996	688
Concord's Home for the Aged, . . .	7,500	-	1,250	-	1,300	48,950	662	500	758	7,500	53,420	3,625	3,522

¹ No return.² Paid by Sacred Heart Parish.³ Par value.⁴ Nominal value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Literary and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Congregation Agudath Ashkenazino of Cambridge.		\$5,000						\$1,000	\$5,000	\$1,000	\$1,000	\$1,000
Congregation Beth El.	\$6,200				\$1,000		\$2,000	1,539	6,200	4,539	10,171	9,934
Congregation Beth Hamedrash Hagadol of Roxbury.	13,500						3,000	400	13,500	3,400	20,263	23,317
Congregation of the Sisters of St. Joseph of Boston.	20,550							900	20,550	900		
Congregational Education Society.				\$25,279	234,192	\$7,841	350	13,308	250	452,165	80,704	80,490
Congregational Publishing Society. ¹												
Consumptives' Home, Trustees of. ¹												
Convalescent Home of the Children's Hospital.	117,423			61,875	145,580		5,000	18,346	117,423	230,801	48,681	43,104
Convent of the Sacred Heart Corporation. ¹												
Cooley Dickinson Hospital.	111,986		2 12,150		174,387	7,854	15,655	2,632	111,986	212,678	54,404	55,475
Co-operative Open Air School.	10,600						1,400	792	10,600	2,192	8,300	8,300
Corporation of Holy Name of Jesus School. ¹												
Corporation of St. Anthony in New Bedford.	25,525								25,525		4,670	4,670
Corporation of the New Church Theological School.	85,326		1,060	3,837	51,226		2,000	1,218	97,326	145,641	13,340	15,561
Corporation of the Rebecca Pomroy Newton Home for Orphan Girls.	14,700			2 24,950	2 17,000	59		1,332	14,700	43,341	4,471	4,276
Corporation of the Ryder Home for Old People.	5,000				9,269	5,335	500	113	5,000	15,217	1,186	1,882

Cotuit Library Association, . . .	2,900	-	-	2,067	1,183	-	2,500	213	2,900	5,963	969	1,110
Daughters of Israel of Haverhill, Mass., Inc., . . .	2,500	-	-	-	-	-	-	-	2,500	-	-	150
De La Salle Building Association, . .	1,500	-	-	-	-	-	-	-	1,500	-	222	163
Dean Academy in the Town of Franklin, . . .	193,000	3,200	10,000	124,933	48,663	5,925	5,000	5,000	196,200	199,521	85,448	79,506
Deerfield Academy and Dickinson High School, Trustees of, . . .	35,380	-	2,300	-	2 11,600	26	1,310	-	35,380	24,936	8,310	7,622
Demson House, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-
Derby Academy, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-
Dewing Memorial, . . .	15,850	-	-	-	-	-	1,400	38	15,850	1,438	4,058	3,964
Dispensary for Women, Inc., ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-
Donations for Education in Turkey, Trustees of, . . .	45,000	-	-	5,233	67,682	1,096	-	763	45,000	74,774	3,813	4,100
Door of Hope Society, . . .	7,000	-	-	-	2 1,000	3,730	500	2,208	7,000	7,438	4,563	2,813
Douglas Gift to the Brockton Day Nursery, Trustees of the, . . .	10,000	-	2,200	-	6,297	-	-	1,402	10,000	9,899	294	481
Dover Historical and Natural History Society of Dover and Vicinity, . . .	6,500	5,735	-	-	2 191	3,196	1,250	361	12,235	4,998	421	312
Dudley Street Baptist Church, Deacons of the, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-
Dukes County Academy, Trustees of, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-
E. K. Wilcox Post 16, Department of Massachusetts G. A. R., Springfield, . .	74,500	-	-	-	-	-	1,750	667	74,500	2,417	5,095	5,389
East Boston Catholic Literary Association, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-
East Boston Hebrew Free School, Inc., .	4,000	-	-	-	-	-	-	-	4,000	-	4,022	3,850
East Freetown Grange No. 307, "Inc., ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-
Ecole St. Françoise d'Assise, . . .	35,500	-	-	-	2 155	-	600	-	35,500	755	5,654	5,654
Eighth Regiment of Infantry Massachusetts Volunteer Militia, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-

2 Par value.

1 No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Eliot School, Trustees of, ¹	-	-	-	-	\$10,310	\$11,391	-	-	\$3,667	\$11,620	\$58,343	\$3,843	\$4,480
Eliza J. Hahn Home for Aged Couples,	\$11,620	-	\$22,575	\$2,400	-	-	-	\$2,000	-	-	-	-	-
Elizabeth Peabody House Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Ellen M. Gifford Sheltering Home Corporation.	18,100	-	-	-	-	128,521	\$4,051	125	2,579	18,100	136,276	6,845	5,244
Ellis Memorial and Eldredge House, Inc.	14,500	-	-	-	-	-	-	500	1,071	14,500	1,571	16,486	15,290
Episcopal Church Association,	32,000	-	-	-	-	-	-	2,000	2,190	32,000	4,190	3,129	2,577
Episcopal City Mission, . . .	237,714	-	-	-	12,147	118,574	3,499	32,525	5,443	237,714	172,188	69,581	72,002
Episcopal Theological School, Trustees of the.	256,621	\$60,000	2,250	-	85,290	614,075	1,793	10,000	4,198	316,621	717,606	49,238	49,128
Essex Institute,	152,764	3,200	-	2 5,500	2 91,400	2 87,500	7,029	18,500	4,822	155,964	214,751	14,466	17,028
Evangelistic Association of New England.	-	1,200	-	-	69,639	2,499	5,556	500	5,549	1,200	14,104	15,601	13,170
Fairview Hospital,	50,000	-	-	-	-	3,829	40	1,500	2,536	50,000	77,544	15,859	13,159
Faith and Hope Association, . .	1,000	-	-	-	-	-	-	100	-	1,000	100	3,368	3,293
Faith Home,	7,000	-	-	-	-	-	500	1,400	193	7,000	2,093	1,972	1,779
Farm and Trades School, . . .	43,675	28,917	-	10,681	62,795	355,509	18,457	4,500	9,191	71,992	461,133	45,416	53,251
Farrington Memorial, Inc., . .	96,000	-	15,000	-	100,651	60,671	-	14,520	-	96,000	190,342	15,876	8,223
Father Mathew Catholic Temperance Benefit Society in the City of Lawrence.	10,000	-	-	-	-	-	100	400	-	10,000	500	700	150

	20,000	300	—	—	—	1,000	1,000	354	20,300	2,354	3,236	4,471
Father Mathew Mutual Benevolent Total Abstinence Society, Worcester.	30,000	—	—	—	—	—	—	—	30,000	—	1,885	1,223
Father Mathew Temperance Association, Lynn.	15,700	—	—	—	295	—	700	540	15,700	1,535	2,500	2,380
Father Mathew Total Abstinence and Benevolent Society, Westfield.	6,000	—	—	—	—	—	—	37	6,000	37	487	449
Father Mathew Total Abstinence and Benevolent Society of Florence.	—	—	—	—	—	—	600	30	10,000	2,830	600	550
Father Mathew Total Abstinence and Benevolent Society of Northampton.	10,000	2,200	—	—	—	—	—	—	—	—	—	—
Father Mathew Total Abstinence Society of Dalton, Mass.	—	—	—	—	—	1,254	—	—	—	1,254	—	—
Father Mathew Total Abstinence Society of Pittsfield.	60,000	—	—	—	—	—	7,000	1,723	60,000	8,723	17,919	16,195
Father Mathew Total Abstinence Society of Salem, Mass.	31,600	15,850	—	—	200	—	3,107	1,193	47,450	4,500	2,774	1,581
Faulkner Hospital Corporation.	250,279	15,000	38,000	225,502	63,167	—	—	570	265,279	327,239	54,534	67,643
Fellowes Athenaeum, Trustees of, ¹	—	—	—	—	—	—	—	—	—	—	—	—
Fellowship House, Inc., . . .	7,500	20,000	—	—	—	1,000	750	1,715	27,500	3,465	9,704	7,989
Finnish Apostolic Lutheran Parish, ¹	—	—	—	—	—	—	—	—	—	—	—	—
Finnish Labor Society Saima, of Fitchburg, ¹	—	—	—	—	—	—	—	—	—	—	—	—
Finnish Temperance Society, Sovittaja,	1,100	6,300	—	—	—	—	500	222	7,400	722	1,100	877
Finnish Workingmen's Association, "Into" of Norwood.	8,000	—	—	—	—	—	2,132	14	8,000	2,146	5,154	5,140
Finnish Workingmen's Association, Murtaig of Rockport.	2,375	—	—	449	—	200	646	31	2,375	1,326	753	723
Finnish Workingmen's Association of Boston.	5,000	—	—	—	—	—	1,460	112	5,000	1,572	4,774	4,661
Finnish Workingmen's Association of Gardner.	14,000	—	—	—	—	—	900	—	14,000	900	13,113	13,123
Finnish Workingmen's Association of "Velt" of Quincy.	8,500	—	—	500	—	—	200	1,686	8,500	2,386	12,175	10,489
Finnish Workingmen's Association of Worcester. ¹	—	—	—	—	—	—	—	—	—	—	—	—
Fitchburg Helping Hand Association,	68,800	—	—	—	2 200	—	1,600	179	68,800	1,979	18,785	18,606

³ Insured for.² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Fitchburg Historical Society, . . .	\$30,000	-	-	-	-	\$6,500	\$6,325	\$5,000	\$260	\$30,000	\$18,085	\$970	\$925
Fitchburg Home for Old Ladies, . .	30,729	-	\$9,174	-	\$12,000	51,000	19,469	3,390	1,135	30,729	96,168	6,246	5,396
Fitchburg Union Aid Home for Children.	11,150	-	-	-	11,100	1,000	12,500	-	1,458	11,150	26,053	2,288	2,983
Fletcher Webster Post No. 13, G. A. R.,	17,000	-	-	-	-	-	-	300	108	17,000	408	660	552
Florence Crittenton Rescue League, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Forbes Library, Trustees of the, ² . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Forsyth Dental Infirmary for Children,	850,000	-	-	-	74,547	1,706,587	-	83,892	9,348	850,000	1,874,374	103,190	104,131
Framingham Civic League, Inc., . . .	70,000	\$9,000	-	-	-	-	-	-	-	70,000	-	19,223	17,831
Framingham Hospital,	80,000	-	-	-	9,068	44,098	2,081	10,000	2,648	80,000	67,895	62,544	61,536
Fraunces E. Willard Settlement, . . .	79,000	2,000	-	-	1,665	25,756	109	4,000	199	81,000	31,769	30,583	19,922
Franciscan Monastery of St. Clare, ² .	-	-	-	-	-	-	-	-	-	-	-	-	-
Franklin Cemetery Association, . . .	2,500	-	-	-	-	5,215	21,976	-	2,752	2,500	29,943	1,816	1,909
Franklin County Agricultural Society,	29,694	-	-	\$1,000	-	-	-	254	90	20,694	1,344	24,902	24,318
Franklin County Public Hospital, . .	82,000	-	12,765	2,200	1,551	12,354	11,273	14,387	440	82,000	54,970	34,274	39,074
Franklin Library Association,	-	-	-	-	1,729	1,500	-	10,000	200	-	13,429	1,492	1,297
Franklin Square House, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Franklin Typographical Society, . . .	7,500	15,000	1,500	-	1,470	8,273	16,110	2,500	353	22,500	30,206	7,129	7,856

Frederick E. Weber Charities Corporation.	-	16,681	-	60,860	248,170	-	-	43,968	369,679	21,828	18,677
Free Hospital for Women.	157,000	-	-	1 62,286	1 511,151	25,000	20,127	16,971	157,000	142,624	126,920
French Home for Aged Women.	4,500	-	-	-	-	-	-	-	4,500	2,000	2,000
Friday Club of Yarmouth.	1,000	-	-	-	2,000	4,000	200	190	1,000	1,314	1,124
Friends' Academy, New Bedford.	23,450	-	-	-	7,600	1,836	1,500	304	23,450	385	519
Gardner Home for Elderly People.	10,000	500	14,500	2,345	13,125	10,761	-	947	10,500	4,235	3,082
Gate of Heaven School Association.	31,400	-	-	-	-	-	1,000	-	31,400	5,200	5,200
Gen. Lander Building Association.	25,700	19,800	-	-	-	-	-	-	45,500	981	981
George H. Ward Post 10, G. A. R.	20,000	-	-	-	1 1,000	600	1,000	-	20,000	2,350	2,200
German Aid Society of Boston.	-	-	15,100	-	13,105	6,854	-	540	-	1,814	1,727
German General School Association.	4,800	-	900	-	150	1,146	580	243	4,800	2,002	1,819
German Ruth Society of Lawrence, Mass.	10,000	-	1,000	-	1 200	3,360	1,200	107	10,000	2,999	2,258
Gilbert Home for Aged and Indigent Persons.	9,000	-	-	-	500	6,579	-	2,883	9,000	5,442	4,221
Girls' Club Association of Malden, Inc.	10,000	-	-	-	-	100	1,000	300	10,000	4,649	4,516
Girls' Vacation House Association.	8,500	-	-	-	10,268	5	1,000	504	8,500	4,249	4,038
Gloucester Fishermen's Institute.	12,000	8,000	-	750	-	-	1,000	1,976	43,726	9,105	7,879
Gloucester Lyceum and Sawyer Free Library.	25,000	-	-	-	1,863	907	17,000	4,223	25,000	6,836	5,245
Golden Cross Society.	3 7,000	-	-	-	-	-	200	30	7,000	882	1,359
Good Citizenship Association.	1,500	-	-	-	930	587	600	622	1,500	2,222	995
Good Shepherd Association of Springfield.	96,000	-	-	-	-	1,000	3,000	20	96,000	32,791	31,771
Good Will House Association.	-	-	-	-	-	-	700	225	-	4,915	4,690

¹ Par value.² No return.³ Subject to mortgage of \$4,000.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Good Will, Inc.,	\$7,600	-	-	-	-	-	-	\$2,500	-	\$7,600	\$2,500	\$5,299	\$5,269
Gov. John A. Andrew Home Association.	9,000	-	-	-	-	\$150	-	-	-	9,000	150	5,580	5,569
Grammar School in the easterly part of the town of Roxbury, Trustees of. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Lodge of Masons; Master Warden and Members of. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Greek Orthodox Community of Lowell, Mass.	60,200	\$15,000	-	-	-	-	-	1,200	\$4,000	75,200	5,200	6,000	6,000
Greek Orthodox Community of the Holy Apostles in Haverhill.	10,800	-	-	-	-	-	\$1,000	-	600	10,800	1,600	12,909	10,719
Greendale Village Improvement Society.	6,100	-	-	-	-	-	2,562	400	3	6,100	2,965	1,215	1,211
Greenfield Library Association, . .	10,000	-	-	-	-	2 14,000	314	7,000	1,250	10,000	22,564	687	1,600
Grey Nun's Home, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Guild of Boston Artists,	10,000	15,000	-	-	-	-	4,213	50	3,319	25,000	7,582	10,212	7,433
Guild of St. Agnes of Worcester, .	36,000	-	-	-	-	-	-	-	-	36,000	-	17,169	17,193
Guild of St. Elizabeth, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Hale Hospital,	186,269	-	\$9,000	\$3,160	\$9,555	50,000	3,460	20,278	29,306	186,269	124,759	127,263	104,787
Hale House Association,	7,246	-	-	-	4,638	6,600	1,073	300	1,873	7,246	14,484	22,636	18,074
Hamden County Children's Aid Association.	-	-	28,900	-	-	2 24,200	9,489	300	1,424	-	64,313	3,966	6,368
Hamden Hospital,	29,500	-	-	-	-	-	-	15,000	-	29,500	15,000	41,148	40,893

Hampshire, Franklin and Hampden Agricultural Society.	47,450	-	-	-	-	-	600	47,450	600	1,481	4,773
Hanson Library Association.	3,996	-	-	-	-	93	1,859	10	3,996	257	154
Harmony Grove Cemetery, Proprietors of.	155,500	46,100	11,200	43,907	111,931	8,971	100	201,600	182,754	43,529	43,920
Harrist Tubman House.	8,800	-	-	-	-	-	-	6,800	-	1,497	1,385
Harvard College, President and Fellows of.	9,659,794	8,014,633	786,177	4,383,762	17,444,731	-	1,800,000	123,494	17,074,427	3,967,726	4,098,473
Harvard Lampoon Society.	18,000	12,000	-	-	-	-	2,000	500	30,000	8,500	10,000
Harvard Musical Association.	18,000	2,000	-	38,969	31,655	529	24,000	1,438	20,000	6,952	6,245
Haverhill Boys' Club Association.	51,629	-	-	2100	24,945	5,931	-	-	51,629	2,580	3,339
Haverhill Children's Aid Society. ¹	-	-	-	-	-	-	-	-	-	-	-
Haverhill Female Benevolent Society.	-	-	-	922	12,658	21,312	-	159	-	35,051	3,545
Haverhill Hebrew Free School, Beth Yavne.	2,825	-	-	-	-	-	-	2,825	-	2,361	2,351
Haverhill Historical Society.	12,825	-	1,000	-	24,000	1,125	800	123	12,825	7,048	592
Haverhill Knights of Columbus Building Association of Haverhill, Mass.	16,000	-	-	-	-	-	-	579	16,000	579	-
Haverhill Young Men's Christian Association.	49,500	-	-	-	-	-	-	967	49,500	11,547	12,158
Haverhill Young Women's Christian Association.	10,300	10,075	-	2,300	21,500	980	5,000	1,149	20,375	16,845	16,457
Hawes Fund in Boston, Trustees of.	47,400	184,100	46,650	3,118	1,000	4,498	3,500	2,639	231,500	28,206	27,626
Hebrew Educational Alliance of Roxbury, Inc.	10,000	-	-	-	65,887	10,000	400	-	10,000	6,350	6,565
Hebrew Educational League, Inc.	3,100	-	-	-	-	-	-	-	3,100	3,500	3,400
Hebrew Free School Association of Springfield.	6,250	-	-	-	-	-	200	76	6,250	5,999	6,219
Hebrew Ladies Moshav Zekainim Association.	82,000	-	-	-	-	-	10,000	-	82,000	41,643	41,470
Hebrew Literary Association of Cambridge and Somerville.	10,000	-	-	-	-	-	-	-	10,000	3,500	4,200

¹ No return.² Par value.³ Subject to \$2,500 mortgage.

Abstract of Returns of Property, etc. — Continued.

[illegible]

Holy Name Catholic Association,	67,500	6,000	-	-	-	-	2,000	952	73,500	2,952	23,523	23,521
Holy Trinity Catholic School and Society, Boston.	65,600	1,000	-	-	-	-	-	3,400	66,600	3,400	8,496	8,496
Holywood Cemetery Association,	-	-	5,000	-	313,474	35,729	2,000	36,376	-	305,579	-	-
Home Association for Aged Colored People.	3,000	-	-	-	-	-	-	320	3,000	320	628	619
Home for Aged Colored Women,	20,000	-	8,000	-	-	-	1,000	3,843	20,000	207,124	-	-
Home for Aged Couples, Boston, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Home for Aged Men, Boston,	95,000	121,500	96,400	-	118,922	329,040	10,000	10,109	216,500	569,460	42,558	57,100
Home for Aged Men and Women in Framingham.	30,000	-	23,683	2,343	932	2,700	2,500	2,969	30,000	41,127	10,352	6,791
Home for Aged Men in Worcester,	128,900	-	5,000	-	29,106	214,367	-	838	128,900	214,207	126,327	114,502
Home for Aged Women, Boston,	200,612	53,506	37,700	7,233	209,257	669,220	7,621	71,906	254,118	1,005,237	70,675	61,975
Home for Aged Women in the City of Worcester, Trustees of the.	70,000	-	68,559	14,100	27,278	95,418	5,000	16,174	70,000	234,643	38,347	15,936
Home for Destitute Catholic Children,	140,000	10,100	1,850	-	27,000	13,044	-	10,179	150,100	197,423	62,790	60,415
Home for Jewish Children,	96,000	-	-	-	-	1,500	7,000	4,776	96,000	13,586	51,726	53,154
Hospital Cottages for Children, ¹	-	-	-	-	-	-	-	-	-	-	-	-
House of Mercy,	175,000	-	13,800	14,100	-	275,216	40,000	2,770	175,000	374,939	84,569	87,161
House of the Angel Guardian, Trustees of the.	276,400	69,076	-	-	21,000	-	-	-	345,476	1,000	97,630	101,162
House of the Good Samaritan,	229,800	1,700	5,500	-	28,270	285,483	10,000	1,181	231,500	330,434	37,294	43,289
House of the Good Shepherd,	405,000	-	-	-	-	-	30,150	3,260	405,000	33,410	97,693	94,432
Howard Benevolent Society,	-	8,900	38,150	8,020	53,052	172,065	1,000	9,777	8,900	282,064	25,234	21,760
Howard Funds in West Bridgewater, Trustees of the. ¹	-	-	-	-	-	-	-	-	-	-	-	-
Howland Fund for Aged Women, Trustees of the.	-	-	-	-	7,214	39,070	-	2,571	-	49,711	2,475	1,702
Hunt Asylum for Destitute Children,	-	-	2,850	-	8,320	8,568	23,119	367	-	43,294	8,209	3,064

¹ No return.² Par value.³ Unknown.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Huntington Institute for Orphan Children.	-	\$12,500	-	\$64,866	\$154,605	-	-	\$10,636	-	\$242,607	\$13,751	\$11,227
Hutchinson Home Corporation for Aged Women.	\$8,400	16,750	-	16,000	17,511	\$6,231	\$100	215	\$15,000	36,857	2,957	2,747
Hyannis Playground Society.	600	-	-	-	-	-	-	66	600	66	20	2
Hyannis Public Library.	2,500	-	-	-	8,000	11,276	1,500	321	2,500	21,097	806	485
Immaculate Conception Educational Association (Newburyport).	65,000	-	-	700	400	-	1,500	263	65,000	2,863	13,205	12,236
Immaculate Conception Parish School Association, Fitchburg.	-	-	-	-	-	-	-	-	-	-	-	-
Immaculate Conception Parish Schools of Indian Orchard.	4,000	-	-	-	-	-	1,000	-	4,000	1,000	3,061	3,061
Immaculate Conception Parochial School, Trustees of, Malden.	125,000	20,000	-	-	-	-	5,000	-	145,000	5,000	15,730	15,730
Immaculate Conception Society of Newburyport.	80,000	-	-	-	-	100	25,000	1,947	80,000	27,047	12,977	12,576
Immaculate Conception's Parochial School.	12,900	-	-	-	-	-	-	500	12,900	500	3,581	3,581
Immigrants' Home.	35,175	-	-	-	-	-	2,000	259	35,175	2,259	4,277	4,017
Industrial Aid Society.	-	8,150	-	11,850	44,700	-	-	3,395	-	68,095	6,827	4,417
Industrial School for Crippled and Deformed Children.	194,500	13,500	-	78,855	518,175	-	9,000	25,733	194,500	645,263	81,528	73,433
Industrial School for Girls.	19,400	-	\$5,880	58,297	51,097	-	1,200	366	19,400	110,840	9,676	9,480
Infants Hospital.	\$ 217,000	10,500	-	37,122	67,571	-	25,000	10,176	217,000	150,369	47,800	46,818
Inglisde Corporation.	5,000	-	-	8,615	29,167	-	-	30,756	8,500	68,538	7,165	7,069

	108,100	-	-	-	-	5,000	4,215	168,100	9,215	22,308	21,042
Institution of the Little Sisters of the Poor.	24,058	-	-	3,000	-	-	8,698	24,058	263,703	131,552	122,552
Instructive District Nursing Association.	-	-	-	-	-	-	-	-	40,768	12,004	10,886
Insurance Library Association, Boston.	-	-	-	-	-	-	-	-	233,286	97,216	101,659
International Young Men's Christian Association College.	434,200	-	1,100	33,600	1,100	62,112	7,033	434,200	1,000,000	1,350	1,350
Isabella Stewart Gardner Museum in the Fenway, Inc.	-	-	-	-	-	-	-	-	-	-	-
Italian Catholic Cemetery Association, ²	-	-	-	-	-	-	-	-	-	-	-
Jafna College Funds, Trustees of,	-	-	-	-	-	-	-	-	-	-	-
Jamaica Plain Dispensary,	-	-	-	-	-	-	-	-	348,730	17,076	25,900
Jamaica Plain Neighborhood House Association.	3,819	-	704	-	-	-	-	3,819	18,750	950	672
James Arnold Fund, Trustees of the,	4,645	-	-	-	-	400	2,477	4,645	9,449	4,289	4,141
James W. Hale Fund, Trustees of the,	-	-	1,230	-	-	-	1,158	-	117,753	7,869	6,761
John Greenleaf Whittier Homestead, Trustees of the.	2,325	-	-	-	-	-	1,675	-	35,955	1,925	1,555
John Howard Industrial Home, ²	-	-	-	-	-	-	-	-	11,539	221	130
Jordan Hospital,	125,000	-	6,125	4,700	-	905	2,869	125,000	150,098	45,686	47,198
Kirkside, Inc.,	37,000	-	-	-	-	-	648	37,000	35,648	3,172	2,696
Knights of Columbus Religious, Educational, Charitable and Benevolent Association of Worcester.	119,000	-	-	-	-	-	-	119,000	13,735	29,157	25,372
Labor Lyceum Association of Brookton.	3,000	-	-	-	-	-	-	-	1,500	-	-
Ladies' City Mission Society in New Bedford.	36,000	1,000	1,500	-	-	1,200	19,184	37,000	47,896	22,704	22,583
Ladies' Gmelin's Chasodem Association and Ladies' Helping Hand Society.	3,300	-	-	-	-	-	-	3,300	512	222	127
Ladies' Howard Society of Nantucket. ²	-	-	-	-	-	-	-	-	-	-	-

³ Subject to mortgage of \$45,000.² No return.¹ Par value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Ladies' Union Charitable Society (Lawrence).	\$231,493	\$69,062	\$25,515	1 \$300	1 \$5,451	\$100,800	\$30,051	\$40,000	\$4,738	\$300,555	\$206,905	\$178,096	\$172,671
Lanesville Finnish Workmen's Association. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Lathrop Home for Aged and Invalid Women in Northampton.	4,000	-	-	-	-	153,482	16,948	300	1,239	4,000	71,969	4,853	3,226
Laurel Hill Association of Stockbridge. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Lawrence Boys' Club,	40,000	-	-	-	-	13,200	-	-	1,942	40,000	15,142	3,404	3,368
Lawrence City Mission,	8,500	-	-	-	-	-	2,000	100	4,095	8,500	6,195	18,058	13,998
Lawrence Home for Aged People, .	175,000	3,000	63,200	-	3,000	71,880	22,119	1,000	2,089	178,600	163,288	10,772	11,304
Lawrence Lodge No. 440, Loyal Order of Moose. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Lawrence Young Men's Christian Association.	162,734	-	-	-	1,001	8,930	4,977	16,964	240	162,734	32,112	37,026	37,344
Lawrence Young Women's Christian Association.	41,655	7,000	-	-	17,500	19,200	10,398	7,706	342	48,655	35,146	38,164	35,949
L'Ecole Notre Dame du St. Rosaire de Gardiner.	31,500	-	-	-	-	-	-	3,100	-	31,500	3,100	-	-
Leland Home for Aged Women, . .	21,000	-	7,300	150	-	55,016	2,741	2,000	1,155	21,000	68,362	3,824	4,256
Leominster Home for Old Ladies, .	8,000	25	42,650	3,500	-	52,500	3,721	500	3,201	8,025	106,072	5,134	4,314
Leominster Hospital Association, .	5,800	3,300	-	-	-	-	-	2,925	132	9,100	3,057	11,683	11,704
Levi Heywood Memorial Library Association.	30,000	-	-	-	18,216	20,078	1,524	12,527	698	30,000	53,043	7,391	7,525
Lilly Library Association,	15,000	-	-	-	-	-	-	5,000	613	15,000	5,613	2,384	1,771

Abstract of Returns of Property, etc. — Continued.

[illegible]

Marblehead Catholic Club,	4,500	-	-	-	-	-	-	1,200	418	4,500	1,618	997	579
Marblehead Historical Society,	6,750	-	-	-	-	-	50	1,500	132	6,750	1,682	673	530
Marine Society at Newburyport in New England, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Marine Society at Salem in New England,	35,000	-	-	-	-	11,370	39,500	1,570	529	35,000	56,969	11,622	11,340
Marion Evergreen Cemetery,	300	180	-	-	-	-	-	6,756	372	480	8,978	776	505
Marion Library Association,	23,000	-	-	-	9,350	13,632	1,865	153	1,000	23,000	33,130	2,593	1,115
Marion Natural History Society,	5,000	-	-	-	1,500	2,300	600	14	4,000	5,000	10,122	783	870
Marist Fathers of Boston, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Marshfield Agricultural and Horti- cultural Society,	15,000	-	-	-	-	-	-	-	509	15,000	1,009	6,490	4,860
Martha's Vineyard Chapter D. A. R.	1,500	-	-	-	-	-	-	-	185	1,500	340	15	58
Masonic Education and Charity Trust, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Agricultural College, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Association for Promot- ing the Interests of the Adult Blind.	37,600	-	-	-	-	-	5,354	2,500	3,000	37,600	12,719	7,563	7,621
Massachusetts Babies Hospital, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Baptist Charitable So- ciety,	-	-	-	6,300	600	2,800	251,197	1,518	-	-	262,415	13,568	12,529
Massachusetts Baptist Missionary So- ciety, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Bible Society,	30,700	61,300	11,700	-	55,140	86,692	165,000	-	10,000	92,000	341,735	56,893	50,850
Massachusetts Branch of the Interna- tional Order of the King's Daughters and Sons,	5,100	-	-	-	-	-	150	382	2,000	5,100	2,901	773	304
Massachusetts Charitable Eye and Ear Infirmary,	563,340	-	-	-	-	123,419	359,900	-	40,000	563,340	557,283	187,190	188,248
Massachusetts Charitable Fire Society, ²	-	-	-	-	-	-	-	-	-	-	-	-	-

¹ Par value.² No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Massachusetts Charitable Mechanic Association.	\$176,000	\$352,000	-	-	1 \$1,000	-	\$9,166	-	-	\$528,000	\$10,166	\$7,160	\$11,881
Massachusetts Charitable Society.	-	-	-	-	35,610	\$113,200	-	-	\$1,155	-	149,965	6,914	4,957
Massachusetts College of Osteopathy. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts College of Pharmacy.	389,700	252,000	-	-	-	220,511	5,274	\$53,000	53,036	641,700	331,821	38,547	40,970
Massachusetts Congregational Charitable Society. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts General Hospital.	3,233,700	4,208,000	\$24,150	\$55,080	284,920	47,800	160,000	25,000	52,391	7,441,700	649,341	1,236,562	1,278,911
Massachusetts Historical Society.	196,000	-	-	47,500	106,400	311,500	1,607	-	1,798	196,000	468,805	39,561	28,089
Massachusetts Home and Hospital. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Home Missionary Society.	-	15,002	22,550	6,956	33,538	215,896	10,902	500	1,153	15,002	291,495	88,972	90,217
Massachusetts Homoeopathic Hospital.	671,120	221,405	166,000	-	292,415	1,206,731	-	-	16,436	892,525	1,681,582	382,055	451,580
Massachusetts Homoeopathic Medical Society.	-	-	-	-	-	-	3,847	-	851	-	4,698	1,332	945
Massachusetts Horticultural Society.	425,000	9,400	-	-	43,200	225,941	-	54,563	6,298	434,400	330,002	19,664	17,557
Massachusetts Institute of Technology.	9,865,424	712,967	336,500	324	287,886	8,922,502	5,000	830,000	79,210	10,578,391	10,461,422	1,484,181	1,382,350
Massachusetts Institute of Technology, Women's Association. ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts League of Women Workers.	3,500	-	-	-	-	11,050	114	1,000	331	3,500	2,495	2,954	2,623
Massachusetts Medical Benevolent Society.	-	-	-	-	1 3,300	1 65,500	1,000	-	1,558	-	71,358	4,841	4,061

	¹ 114,000	53,500	-	-	59,052	2,356	6,184	6,290	114,000	127,382	13,928	11,951
Massachusetts New Church Union, . . .	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Prison Association, ² . .	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts School for the Feeble-minded, . . .	777,063	-	-	-	50,300	5,800	-	483	777,063	56,583	451,595	449,133
Massachusetts Society for Aiding Discharged Convicts, . . .	-	-	-	28,506	47,123	107	-	781	-	76,517	4,805	2,173
Massachusetts Society for the Prevention of Cruelty to Animals, . . .	250,000	23,275	4,000	228,691	263,932	3,237	1,500	81,517	254,000	602,152	147,201	129,100
Massachusetts Society for the Prevention of Cruelty to Children, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Temperance Society, ² . .	-	-	-	-	-	-	-	-	-	-	-	-
Massachusetts Trustees of the International Committee of Young Men's Christian Associations for Army and Navy Work (Incorporated), . . .	220,000	-	-	-	-	-	5,000	1,313	220,000	6,313	141,960	148,004
Massachusetts Woman's Christian Temperance Union, Inc., . . .	4,560	-	-	-	-	-	2,800	1,105	4,560	3,905	35,290	34,965
Massachusetts Women's Hospital, ² . .	-	-	-	-	-	-	-	-	-	-	-	-
Maynard Finnish Temperance Society, ² .	-	-	-	-	-	-	-	-	-	-	-	-
Nedford Historical Society, . . .	4,629	-	-	-	-	-	1,000	284	4,629	1,284	802	517
Nedford Home for Aged Men and Women, . . .	15,300	-	-	-	-	2,796	300	526	15,300	3,622	5,997	5,205
Memorial Hall, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-
Memorial Home for the Blind, . . .	59,500	-	-	777	26,510	2,641	500	750	59,500	31,178	7,884	5,799
Memorial Hospital, . . .	432,858	39,357	-	201,962	298,813	-	27,791	53,192	432,858	663,715	122,088	152,211
Men's Club House Association of Magnolia, . . .	30,350	-	-	-	-	-	3,000	-	30,350	3,000	1,878	1,644
Mercantile Library Association, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-
Mercy Hospital of Springfield, Mass., .	187,200	-	-	-	-	10,000	15,000	-	187,200	25,000	111,767	111,465
Merrimack Humane Society, . . .	-	-	-	418	3,773	10,648	50	108	-	14,997	567	469

³ Portion rented.² No return.¹ Par value.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Middlesex College of Medicine and Surgery, Inc.	\$112,000	—	—	—	—	—	—	\$15,900	\$2,000	\$112,000	\$17,900	\$17,900	\$17,900
Middlesex School,	796,408	—	—	—	\$5,421	\$5,825	\$33,479	36,949	7,286	796,408	90,960	130,268	123,061
Milford Hospital,	142,000	—	—	—	1,020	120,480	1,996	12,000	49	143,000	135,545	31,876	37,505
Military Historical Society of Massachusetts.	—	—	—	—	—	—	—	5,000	2,047	—	7,047	1,130	1,020
Millicent Library, ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Milton Academy, Trustees of, . .	555,936	11,700	—	—	—	59,832	3,225	40,000	15,055	567,936	118,112	170,204	173,205
Missionary Franciscan Sisters of the Immaculate Conception, Inc.	31,000	—	—	—	—	—	—	1,500	50	31,000	1,550	1,642	1,592
Molly Varnum Chapter, Daughters of the American Revolution.	2,400	—	—	—	—	2,500	112	500	225	2,400	1,337	1,389	1,297
Monson Academy, Trustees of, . .	39,500	—	\$10,250	\$3,000	6,691	75,660	5,803	3,000	13,630	39,500	118,034	14,507	13,725
Monson Free Library and Reading Room Association.	10,000	—	—	—	5,968	39,300	1,771	4,500	813	10,000	52,352	2,662	2,537
Monson Home for Aged People, Inc., .	5,600	—	—	—	—	13,254	7,098	500	1,692	5,600	22,544	2,598	186
Mount Holyoke College, Trustees of, .	1,254,045	157,000	83,500	—	158,628	1,028,156	—	325,000	36,034	1,411,045	1,631,318	682,876	542,255
Mount Hope Cemetery, Proprietors of, ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Museum of Fine Arts,	3,818,309	—	—	—	—	—	—	2,057,197	3,059,301	3,818,309	5,116,498	128,260	196,116
Nantucket Athenaeum, ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Nantucket Cottage Hospital, . . .	38,092	—	8,000	—	6,047	7,300	4,705	2,284	3,213	38,092	31,549	7,108	7,408

Nantucket Historical Association, .	11,890	-	-	-	1,891	1,658	1,300	40	11,890	4,889	677	907
National Sailors' Home,	13,362	43,500	4,500	-	102,962	-	1,000	15,636	56,862	206,866	12,061	14,933
Needlewoman's Friend Society, .	-	-	-	-	43,650	-	3,000	2,310	-	53,310	12,181	11,403
Neighborhood House Association, .	9,000	-	1,800	-	1,200	-	500	439	9,000	2,939	3,932	4,528
New Bedford Anti-Tuberculosis Association, .	86,000	-	-	-	40,992	8,629	5,000	1,830	86,000	56,451	78,095	76,370
New Bedford Children's Aid Society, .	-	-	-	28,073	156,522	3,023	-	-	-	225,764	30,861	31,349
New Bedford Day Nursery, . . .	18,500	-	-	-	43,028	779	1,000	1,826	18,500	46,633	9,617	11,783
New Bedford Home for Aged, . .	16,220	5,925	6,519	-	13,000	3,907	3,736	352	22,145	40,526	4,298	3,083
New Bedford Port Society, . . .	9,630	-	-	-	33,900	479	250	4,186	9,630	73,815	6,589	5,510
New Bedford Port Society, Ladies' Branch, .	-	4,100	-	-	29,355	10,446	-	-	4,100	52,251	3,327	2,314
New Bedford Teachers' Benefit Association, .	-	-	-	-	-	-	-	646	-	646	414	770
New Bedford Textile School, ¹ . .	-	-	-	-	-	-	-	-	-	-	-	-
New Bedford Women's Reform and Relief Association, .	4,600	-	-	-	-	11,808	500	-	4,600	12,308	940	859
New Bedford Young Men's Christian Association, .	128,500	-	-	-	12,800	491	3,500	872	128,500	17,663	31,327	31,390
New Bedford Young Women's Christian Association, .	24,032	-	-	-	4,120	5,065	2,500	1,055	24,032	12,740	20,201	20,216
New Church Institute of Education, .	50,000	-	-	-	13,855	-	5,000	1,531	50,000	20,386	18,149	18,319
New England Anti-Vivisection Society, .	-	-	-	-	34,500	623	-	432	-	35,555	4,229	3,199
New England Baptist Hospital, . .	60,000	10,000	-	-	60,000	-	2,500	807	70,000	64,307	67,411	66,907
New England Branch of the Woman's Foreign Missionary Society of the Methodist Episcopal Church, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-
New England Christian Association, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-
New England Conservatory of Music, .	625,560	67,000	-	-	-	-	110,186	15,487	692,560	132,673	265,953	258,157

² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
New England Deaconess Association,	\$388,400	\$2,000	\$8,000	-	1,140	\$84,459	\$1,756	\$38,500	\$6,271	\$390,400	\$139,126	\$155,324	\$178,020
New England French-American Home,	5,150	-	-	-	-	1,100	-	400	-	5,150	500	1,699	1,695
New England Historic Genealogical Society, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
New England Hospital for Women and Children.	420,600	38,900	53,400	\$1,484	268,107	234,075	772	2,000	3,948	459,500	564,386	102,501	116,548
New England Industrial School for Deaf Mutes, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
New England Moral Reform Society, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
New England Swedish Baptist Sunday School and Bethel Beach Summer Assembly, ²	-	-	-	-	-	-	-	-	-	-	-	-	-
Newburyport Bethel Society,	-	-	-	1,440	-	-	3,233	-	-	-	4,673	418	270
Newburyport Homoeopathic Hospital,	23,645	-	-	9,440	-	8,709	4,833	2,339	14,468	23,645	39,789	11,829	12,637
Newburyport Howard Benevolent Society,	-	-	-	1,900	13,458	35,850	7,486	-	891	-	59,585	3,259	3,445
Newburyport Society for the Relief of Aged Men.	17,247	1,000	-	6,329	3,641	26,745	27,653	500	85	18,247	64,953	4,402	4,672
Newburyport Society for the Relief of Aged Women.	20,500	3,100	400	2,595	13,100	68,281	69,191	2,500	303	23,600	156,370	8,318	9,115
Newburyport Young Men's Christian Association.	55,000	-	-	-	-	5,327	8,521	4,000	15	55,000	17,863	9,078	9,788
Newton Hospital,	265,000	-	-	-	12,486	191,427	815	47,100	3,830	265,000	255,658	144,844	147,207
Newton Theological Institution,	217,750	-	47,706	1,000	122,206	644,822	602	18,000	267	217,750	834,603	84,445	90,258
Newton Young Men's Christian Association.	140,698	-	-	-	1,600	1,000	-	-	500	140,698	3,100	24,522	24,524

Nichols Academy, Trustees of, . . .	-	-	24,950	2,050	1,500	-	266	-	28,706	1,350	-
Nickerson Home for Children, . . .	14,400	-	-	2,500	9,608	800	801	14,400	13,709	5,148	5,358
Noble and Greenough School, . . .	75,000	-	-	-	-	500	-	75,000	500	55,612	56,259
Noble Hospital, Trustees of, . . .	86,000	-	1 150	12,000	12,289	20,406	11	86,000	34,856	42,372	42,361
North Bennett Street Industrial School, . . .	90,500	7,500	-	14,615	938	8,430	7,100	98,000	32,533	42,385	41,640
North Cohasset Young People's Association, ² . . .	-	-	-	-	-	-	-	-	-	-	-
North End Guild of New Bedford, . .	-	-	6,850	7,338	1,154	2,000	1,464	-	18,806	2,342	1,748
North End Hebrew Free School, . . .	1,300	-	-	-	-	-	-	1,300	-	150	300
North Shore Babies' Hospital, . . .	12,878	-	-	1,300	12,939	1,500	1,877	12,878	17,616	9,270	7,392
North Worcester Aid Society, . . .	2,300	-	-	1 200	174	500	-	2,300	874	515	311
Northfield Schools, . . .	2,794,387	114,341	525	313,693	1,028,338	800	34,587	2,908,728	1,747,827	396,368	381,200
Norwood Civic Association, ² . . .	-	-	-	-	-	-	-	-	-	-	-
Notre Dame Academy, . . .	395,000	-	-	-	-	14,800	1,736	395,000	16,536	63,878	62,141
Notre Dame Normal Institute, . . .	56,000	-	-	-	-	1,200	1,500	56,000	2,700	18,040	18,333
Notre Dame of Seven Dolers Parochial School, . . .	65,000	20,000	-	-	-	2,000	-	85,000	2,000	6,025	6,025
Notre Dame Training School, . . .	45,000	-	-	-	-	5,000	-	45,000	5,000	23,646	23,440
Oak Grove Cemetery, Proprietors of, .	-	-	-	24,933	5,439	150	2,721	-	37,231	4,932	5,038
Odd Fellows' Home of Massachusetts, .	150,000	1,950	-	63,372	54,911	10,000	30,263	150,000	161,496	39,098	37,602
Old Concord Chapter of the Daughters of the American Revolution, . . .	3,650	-	-	-	93	-	1	3,650	94	306	290
Old Dartmouth Historical Society, . .	54,300	1	2,912	1,450	4,470	1	135	54,301	8,968	3,359	3,268
Old Ladies' Home (Lowell), . . .	50,000	-	960	68,680	15,573	1,000	4,381	50,000	132,489	11,235	9,239
Old Ladies' Home Association (Haverhill), . . .	16,175	2,725	4,150	8,386	22,259	4,000	1,544	18,900	126,877	11,467	9,001

¹ Par value.² No return.

Abstract of Returns of Property, etc. — Continued.

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Old Ladies' Home Society, ¹	-	-	-	-	\$12,417	\$13,368	-	\$3,000	\$5,472	\$1,629,900	\$34,257	\$10,906	\$10,437
Old South Association in Boston,	\$1,629,900	-	-	-	-	-	-	-	-	-	-	-	-
Old South Historical Society,	-	-	-	-	-	-	-	650	157	-	807	492	335
Oliver Ditson Society for the Relief of Needy Musicians.	-	-	\$34,000	-	-	-	-	-	833	-	34,833	1,817	1,570
Oneact Harvest Moon Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Order of St. Anne, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Our Lady of Mt. Carmel School Association.	25,000	-	-	-	-	-	-	3,000	-	25,000	3,000	-	5,000
Oxford Agricultural Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Parochial School Association of Our Lady (Newton). ¹	135,000	-	-	-	-	-	-	15,000	-	135,000	15,000	11,530	11,530
Particular Council Society of St. Vincent de Paul of the City of Boston. ¹	-	-	-	-	-	-	-	2,000	114	11,000	2,114	1,243	1,416
Paul Revere Memorial Association,	11,000	-	-	-	-	-	-	1,000	169	7,500	1,169	1,233	1,063
Peabody Finnish Workingmen's Association.	7,500	-	-	-	-	-	-	20,000	4,060	207,700	157,455	20,482	19,293
Peabody Museum of Salem,	101,200	\$106,500	-	-	29,910	102,485	\$1,000	3,231	5,437	63,821	41,018	7,283	5,742
People's Institute of Northampton,	61,821	2,000	-	-	2 11,000	2 21,350	-	-	-	-	-	-	-
Perkins Institution and Massachusetts School for the Blind. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Permanent Peace Fund, Trustees of the.	-	87,400	2,500	-	4,668	15,457	426	-	2,953	87,400	26,004	6,269	6,269

Peter Bent Brigham Hospital, . . .	1,649,174	2,749,500	160,086	\$3,060	287,848	1,094,688	-	152,661	131,032	4,398,674	1,829,375	356,605	366,983
Phillips Academy, Trustees of, . .	754,800	105,150	26,625	2 3,500	2 463,050	2 959,437	500	75,000	7,506	859,950	1,535,618	340,324	340,551
Pickett Fund,	1,800	-	-	3,240	-	2,900	2,521	-	30	1,800	8,691	429	366
Pilgrim Society,	147,625	-	-	-	-	3,800	812	-	-	147,625	4,612	3,055	4,091
Pine Grove Cemetery, Proprietors of, .	2,300	-	-	-	2,000	50,910	5,509	-	500	2,300	58,919	4,161	4,559
Pingree Recreative Association of Pigeon Cove, Mass.,	600	-	-	-	-	-	-	-	-	600	-	72	277
Pittsfield Anti-Tuberculosis Association, Pittsfield,	56,175	-	-	-	-	104,112	-	2,000	5,275	56,175	111,387	20,031	19,646
Pittsfield Young Men's Christian Association, Pittsfield,	208,370	24,950	6,800	-	36,316	9,190	678	15,200	2,239	233,320	70,423	70,940	65,844
Playground and Social Service League, ¹ Plymouth,	-	-	-	-	-	-	-	-	-	-	-	-	-
Plummer Farm School of Reform for Boys,	15,000	-	-	-	36,120	3 101,806	9,168	-	995	15,000	149,089	10,977	11,493
Plymouth Fragment Society, . . .	-	-	-	-	2 500	2 13,100	11,200	-	28,326	-	53,126	1,257	1,234
Plymouth Public Library,	24,925	-	-	982	500	7,000	5,195	4,000	626	24,925	18,303	5,036	4,334
Pocumtuck Valley Memorial Association, Pocumtuck,	16,100	2,800	-	-	-	5,960	3,046	-	28	18,900	9,034	1,118	638
Portuguese Beneficent Association of St. Peters, Inc.,	1,000	-	-	-	-	-	300	200	-	1,000	500	120	140
Post No. 68, G. A. R. Corporation, .	4,000	-	-	-	-	2 200	26	1,500	53	4,000	1,779	1,086	1,139
Pratt Free School,	4,000	2,000	-	-	8,770	25,662	-	500	843	6,000	35,775	2,132	2,201
Prospect Union Association, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Protector of Mary Immaculate, . .	130,800	-	-	-	-	100	3,592	10,000	-	130,800	13,692	39,078	35,485
Public Reservations, Trustees of, .	2,500	3,300	-	-	-	17,031	-	-	5,899	5,800	22,930	1,148	366
Putnam Free School, Trustees of the, .	-	-	700	5,320	2,907	100,039	1,995	-	756	-	111,717	5,360	3,813
Quincy Reform Club, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Quincy Women's Club,	11,300	-	-	-	-	2 1,100	1,651	300	852	11,300	3,903	1,538	6,564

³ Book value.² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

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Quinsigamond Improvement and Educational Association.	\$2,400	-	-	-	-	-	-	\$37	\$2,400	\$37	\$543	\$569
Quinsigamond's Val Lodge No. 1, I. O. O. F.	3,600	-	-	-	-	-	\$500	190	4,500	690	873	683
Radcliffe College.	1,091,500	\$27,500	\$5,680	\$821,964	\$924,506	\$12,921	130,000	87,007	1,243,500	2,019,578	211,862	217,130
Ray Memorial Association.	150,000	-	-	-	-	-	-	-	150,000	-	-	3,000
Rehoboth Antiquarian Society.	20,000	1,100	-	400	950	1,183	2,000	-	20,000	5,633	1,185	1,351
Relief Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Rest Home.	4,500	-	-	-	-	-	800	31	4,500	831	4,973	4,942
Riverside Alliance, Trustees of.	8,000	-	-	-	-	533	-	-	8,000	533	-	-
Robert B. Brigham Home for Incumbables.	440,000	6,000	-	84,974	64,865	-	72,000	1,761	454,800	229,600	130,033	130,492
Robert Gould Shaw House, Inc.	-	-	-	-	-	568	500	391	-	1,459	6,501	6,109
Robert Treat Paine Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-
Rogers Hall, Trustees of.	* 76,620	22,600	6,970	2,100	56,859	21,175	12,000	20,574	76,620	142,278	55,770	54,611
Rogers Home for Aged Women.	7,500	5,300	-	-	-	7,124	-	174	7,500	12,508	2,699	2,861
Roman Catholic Archbishop of Boston.	319,950	-	-	-	-	-	19,640	-	322,950	19,640	24,741	25,160
Roman Catholic Bishop of Fall River.	360,725	-	-	-	-	-	-	-	360,725	-	32,378	33,410
Roman Catholic Bishop of Springfield.	122,200	36,450	-	-	-	-	9,500	-	158,650	9,500	34,516	34,350

Ropes Memorial, Trustees of, . . .	39,383	3,800	—	28,319	82,252	—	3,800	1,045	39,383	119,216	0,057	7,256
Rotch Travelling Scholarship, Inc., . .	—	—	—	2,598	64,208	—	—	723	—	67,529	3,352	513
Roxbury Charitable Society, ¹ . . .	—	—	—	—	—	—	—	—	—	—	—	—
Roxbury Female Benevolent Society, ¹ .	—	—	—	—	—	—	—	—	—	—	—	—
Roxbury Home for Aged Women, ¹ . .	—	—	—	—	—	—	—	—	—	—	—	—
Royall House Association, . . .	8,000	—	—	—	—	1,310	1,000	5	8,000	2,315	301	213
Rufus F. Dawes Hotel Association, . .	6,400	—	—	—	—	—	—	—	6,400	—	—	—
Sacred Heart and St. Anthony Parochial Schools, . . .	17,800	—	—	—	—	—	—	—	17,800	—	3,800	3,800
Sacred Heart Corporation, . . .	51,700	—	—	—	—	—	—	—	51,700	—	1,535	2,864
Sacred Heart School Association of Cambridge, . . .	122,300	10,000	—	—	—	—	4,500	—	132,300	4,500	—	—
Sacred Heart School Association of Northampton, . . .	32,000	—	—	—	—	—	1,500	—	32,000	1,500	875	2,533
Sacred Heart School Corporation of Brooklyn, . . .	5,450	—	—	—	—	—	2,500	—	5,450	2,500	850	2,500
Sacred Heart Society of Springfield, . .	152,700	15,000	—	—	—	—	6,000	—	167,700	6,000	28,299	24,799
Sacred Heart Temperance Association, .	—	1,000	—	—	—	—	—	803	1,000	803	—	152
Sailors Snug Harbor of Boston, . . .	40,000	1,050	—	33,664	235,657	5,000	—	2,101	41,650	280,912	13,808	11,607
St. Aloysius Parish, . . .	7,000	—	—	—	—	—	2,000	—	7,000	2,000	600	1,254
St. Aloysius Parochial School, . . .	22,500	—	—	—	—	—	1,400	—	22,500	1,400	955	2,470
St. Alphonsus Catholic Total Abstinence and Benevolent Society, ¹ . .	—	—	—	—	—	—	—	—	—	—	—	—
St. Anne Educational Institute, . . .	6,200	—	—	—	—	—	—	—	6,200	—	—	—
St. Anne's Educational and Religious Association, . . .	38,000	—	—	—	—	—	1,300	—	38,000	1,300	—	—
St. Anne's French Canadian Orphanage, . . .	114,000	—	—	—	—	—	5,000	2,123	114,000	7,123	39,166	38,056
St. Anne's School, Lawrence, ¹ . . .	—	—	—	—	—	—	—	—	—	—	—	—

² Balance paid by voluntary contributions.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. Anne's School of Manchug,	\$25,150	\$300				\$100	\$5,133	\$1,100	\$387	\$25,450	\$6,720	\$11,137	\$5,516
St. Anne's Schools of Webster,	60,800	51,500						4,000		112,300	4,000	6,500	6,500
St. Ann's School Corporation, Lawrence,	96,050	6,000						6,000		102,050	6,000	5,900	10,000
St. Ann's School Corporation, Somerville.	80,000							2,000		80,000	2,000	4,827	4,827
St. Anthony's School of Worcester,	45,500	16,200						400		61,700	400	389	1,833
St. Augustine's Catholic Total Abstinence and Benevolent Society, Inc. ²													
St. Augustine's School Corporation. ²													
St. Bernard's Parish School Association,	62,300							5,000		62,300	5,000	8,836	8,836
St. Charles School Corporation,	171,124							9,704		171,124	9,704	1,003	19,335
St. Chretienne Educational Institute, Inc.	60,000							1,500		60,000	1,500	8,402	7,125
St. Columbkille's Parochial School, ²													
St. Elizabeth's Hospital of Boston,	350,000	2,900				110,653	4,932	45,000	53,921	352,900	214,556	208,907	201,870
St. Eulalia's School Corporation,	110,000							3,500		110,000	3,500	7,190	7,190
St. Francis de Sales School Association of Charlestown.	105,000							3,600	196	105,000	3,796	4,782	8,895
St. James Educational Association,	207,075							18,000		207,075	18,000		11,823
St. James Educational Institute,	85,000							2,000		85,000	2,000	7,526	7,526

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. Joseph's Schools of Webster, .	\$15,700						\$4,000	-	\$15,700	\$4,000	\$6,000	\$6,000
St. Joseph's Temperance Association of Lynn, .	12,000						1,500	\$36	12,000	1,536	1,221	1,184
St. Louis de Gonzague School, ¹ .	-						-	-	-	-	-	-
St. Louis Parochial Schools of Lowell, .	75,400	\$7,300				\$8,000	4,000	-	82,700	12,000	8,314	8,314
St. Louis Schools of Webster, .	19,200						2,500	-	19,200	2,500	3,000	3,000
St. Luke's Home for Convalescents, .	27,819	\$4,800	\$1,040	\$10,318	\$112,476	2,326	-	23,558	27,819	154,518	18,095	14,282
St. Luke's Hospital of New Bedford, .	540,199		21,018	37,657	341,293	-	19,247	9,223	540,199	428,438	122,255	129,721
St. Margaret's School Corporation, .	143,400						7,000	-	143,400	7,000	12,914	12,914
St. Mark's School, Trustees of, .	300,000	5,000		23,500	293,050	119	5,000	1,638	305,000	123,307	135,450	133,811
St. Mary of the Assumption School Corporation, ¹ .	-						-	-	-	-	-	-
St. Mary's Catholic Total Abstinence and Mutual Relief Society, ¹ .	17,166						1,200	301	17,166	1,501	1,807	1,805
St. Mary's Catholic Total Abstinence Society, .	-						-	-	-	-	-	-
St. Mary's Cemetery, ¹ .	-						-	-	-	-	-	-
St. Mary's Educational Association, .	88,652						6,000	-	88,652	6,000	4,660	8,832
St. Mary's Educational Institute, .	52,000				2,250		8,000	-	52,000	8,250	8,533	8,533
St. Mary's Home of New Bedford, .	154,225						-	-	154,225	-	18,085	16,446

	127,800	-	-	-	-	-	-	2,000	9,861	127,800	11,861	100,000	85,000
St. Mary's Infant Asylum and Lying-in Hospital.													
St. Mary's Parochial School, Cambridgeport.	298,100	10,200	-	-	-	-	-	5,000	215	308,300	5,215	-	-
St. Mary's Parochial School Association of Milford.	40,000	-	-	-	-	-	-	2,500	-	40,000	2,500	-	-
St. Mary's School Society of Lawrence.	243,300	-	-	-	-	-	-	5,000	-	243,300	5,000	-	-
St. Mary's Temperance Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Mary's Total Abstinence Society of Thorndike. ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Matthew's School Association of Springfield.	14,300	-	-	-	-	-	-	1,900	-	14,300	1,900	1,526	1,526
St. Michael Archangel Society.	12,000	7,500	13,900	-	-	-	2400	1,800	250	19,500	16,350	3,357	3,302
St. Michael's Catholic Association.	277,800	77,200	-	-	-	-	-	5,000	-	335,000	5,000	-	-
St. Michael's Parochial Schools of Lowell, Mass.	19,650	6,700	-	-	-	-	-	2,000	-	26,350	2,000	6,058	6,058
St. Michael's School Association of Northampton.	85,000	-	-	-	-	-	50	1,500	-	85,000	1,550	6,243	6,243
St. Patrick Educational Society, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Patrick's Educational Association, Brooklyn.	51,550	3,950	-	-	-	-	-	3,500	-	55,500	3,500	5,855	5,855
St. Patrick's Educational Association of Lynn.	10,000	-	-	-	-	-	-	1,000	-	10,000	1,000	-	-
St. Patrick's Female Academy.	94,400	-	-	-	-	-	-	8,600	2,700	94,400	11,300	23,547	22,275
St. Patrick's Home of Lowell.	50,500	-	-	-	-	-	-	3,500	704	50,500	4,204	15,804	14,859
St. Patrick's Parochial Schools of Lowell, Mass.	56,050	-	-	-	-	-	-	3,000	-	56,050	3,000	5,000	5,000
St. Patrick's Total Abstinence Association of Brooklyn.	18,000	18,000	-	-	-	-	-	2,000	-	36,000	2,000	5,481	5,100
St. Paul's Catholic School Association of Cambridge.	133,100	-	-	-	-	-	-	4,000	-	133,100	4,000	-	-
St. Paul's School of Worcester.	62,100	-	-	-	-	-	-	5,224	-	62,100	5,224	3,575	3,575
St. Peter and Paul School Association, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
St. Peter's Orphan Asylum.	80,000	-	-	-	-	-	-	5,000	1,155	80,000	6,155	11,905	11,167

³ Deficit paid by St. Mary's Parish.² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
St. Peter's Parish Hall Corporation.	\$72,100	-	-	-	-	-	\$2,000	-	\$72,100	\$2,000	-	-
St. Peter's Parochial School of Waltham.	51,000	-	-	-	-	-	1,000	-	51,000	1,000	\$1,010	\$3,246
St. Peter's School Corporation. ¹	-	-	-	-	-	-	-	-	-	-	-	-
St. Stanislaus Kostka Parochial School.	50,000	-	-	-	-	-	2,300	-	50,000	2,300	1,576	3,919
St. Stanislaus School, Lowell.	23,050	-	-	-	-	-	1,000	-	23,050	1,000	4,800	4,800
St. Stephen's Settlement Corporation, Trustees of	24,000	\$4,000	-	\$5,630	\$17,820	\$2,849	2,000	\$3,465	28,000	31,764	20,198	18,201
St. Thomas School Society. ¹	-	-	-	-	-	-	-	-	-	-	-	-
St. Thomas Schools of West Warren, Mass.	24,000	-	-	-	-	-	1,500	-	24,000	1,500	675	600
St. Vincent Hospital of Worcester, Mass.	143,400	-	-	-	-	-	12,000	-	143,400	12,000	89,411	88,625
St. Vincent's Orphan Asylum. ¹	-	-	-	-	-	-	-	-	-	-	-	-
Salem Athenaeum, Proprietors of the.	60,000	-	-	17,915	20,977	1,441	25,000	654	60,000	65,987	4,084	3,430
Salem East India Marine Society.	-	-	-	2 5,200	2 28,000	-	-	-	-	33,200	1,875	1,750
Salem Female Charitable Society.	-	-	\$1,120	988	19,181	7,363	-	32	-	28,684	1,584	1,552
Salem Fraternity.	10,000	-	-	12,441	57,820	718	200	1,428	18,000	72,607	6,142	4,767
Salem Hospital.	579,271	-	2 5,700	2 40,700	2 431,103	1,597	48,150	14,811	639,571	542,061	95,438	145,309
Salem Seamen's Orphan and Children's Friend Society.	12,000	\$1,600	5,296	58,390	118,535	3,882	1,000	121	16,000	188,774	12,078	11,881

Salem Young Men's Christian Association.	153,000	36,700	-	-	9,500	74,500	9,693	8,000	220	189,700	101,913	20,413	21,693
Salem Young Women's Association, .	7,900	-	-	-	-	2,500	-	1,900	529	7,900	2,929	3,983	3,983
Salvation Army of Massachusetts, Inc.,	550,600	32,000	-	-	-	-	-	4,200	-	582,600	4,200	118,239	133,875
Sarah Fuller Home for Little Deaf Children.	8,400	-	-	-	-	-	4,162	1,000	3,503	8,400	101,283	8,575	7,647
Sarah Gillett Home for Aged People, .	31,037	-	-	-	5,729	-	6	2,256	90	31,037	8,081	4,965	5,126
Sargent-Murray-Gilman House Association.	9,161	-	-	-	-	-	-	175	345	9,161	520	9,515	9,170
Scandinavian Lake Association, .	5,614	-	-	-	-	-	259	500	71	5,614	830	740	514
School Corporation of Maestre Pte Venerini of Lawrence.	5,350	-	-	-	-	-	232	300	-	5,350	532	-	-
School of Our Holy Redeemer, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-	-
School of the Holy Family, .	94,000	11,200	-	-	-	-	-	16,000	-	105,200	16,000	3,634	3,634
School of the Holy Name of Jesus, .	29,960	-	-	-	-	-	-	4,500	-	29,960	4,500	4,957	4,657
Scots' Charitable Society, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-	-
Seamen's Widow and Orphan Association.	-	-	-	1,500	22,831	51,515	530	-	753	-	77,129	3,909	3,909
Sears and Other Funds, Trustees of, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-	-
Sharon Sanatorium, ¹ .	-	-	-	-	-	-	-	-	-	-	-	-	-
Shurtleff Mission to the Children of the Destitute.	7,000	-	26,500	-	51,170	3,500	2,794	-	2,258	7,000	86,222	4,729	3,124
Simmons College,	1,299,132	324,200	-	-	210,365	1,068,937	357,395	121,065	26,060	1,623,332	1,783,822	242,711	232,141
Sisters, Faithful Companions of Jesus,	63,790	-	-	-	-	-	-	2,000	-	68,790	2,000	15,800	15,690
Sisters of Providence,	34,500	-	-	-	-	-	-	7,000	-	34,500	7,000	21,743	22,730
Smith Academy Corporation, . . .	23,000	5,087	-	2 11,500	-	2 35,400	-	1,000	659	28,087	48,559	4,757	4,715
Smith College, Trustees of the, . .	2,114,189	31,300	118,508	99,035	524,718	1,412,707	34,279	350,000	9,288	2,145,489	2,548,535	508,538	551,771

² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposit in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Smith's Agricultural School, . . .	\$85,500	—	—	—	—	—	—	\$16,800	—	\$85,500	\$16,800	\$33,752	\$30,983
Social Law Library, Proprietors of the, ¹	—	—	\$3,000	—	\$62,735	\$177,350	—	—	—	—	—	—	—
Society for Ministerial Relief, . . .	—	—	—	—	—	—	—	—	\$5,343	—	248,428	12,038	11,884
Society for Promoting Theological Education.	—	—	4,600	\$11,119	—	107,159	—	—	1,810	—	124,688	10,209	5,176
Society for the Preservation of New England Antiquities.	21,000	\$23,975	—	—	11,978	30,392	—	4,100	3,212	44,975	49,682	45,998	45,899
Society for the Relief of Aged or Disabled Episcopal Clergymen. ¹	—	—	—	—	—	—	—	28,500	1,000	1,322,854	29,500	—	—
Society of Oblate Fathers for Missions among the Poor.	1,240,004	82,850	—	—	—	—	—	—	12,284	112,100	55,546	7,778	7,778
Society of St. John the Evangelist, . .	112,100	—	—	—	13,939	29,039	\$384	—	—	—	—	25,286	56,366
Society of St. Margaret, . . .	83,257	—	—	—	2,554	59,236	—	8,000	3,824	83,257	73,614	58	118
Society of the Descendants of Pilgrim John Howland of the ship "Mayflower."	2,000	—	—	—	—	—	—	—	—	2,000	—	600	600
Soldiers and Sailors Memorial Hall Association of Newburyport.	10,000	—	—	—	—	—	—	—	—	—	—	—	—
Somerville Children's Home and Day Nursery Association. ¹	—	—	—	—	—	—	—	—	—	—	—	—	—
Somerville Home for the Aged, . . .	13,000	—	20,500	—	241,086	232,850	25,175	500	3,212	13,000	123,323	11,672	6,429
Somerville Hospital, . . .	57,973	—	—	—	—	—	—	—	—	—	—	—	—
Somerville Young Men's Christian Association.	75,600	—	—	—	5,300	24,510	1,821	2,309	3,891	57,073	37,831	45,071	41,288
South End Day Nursery, . . .	16,100	—	1,000	—	4,494	22,510	495	7,500	361	75,600	11,456	50,366	50,004
								500	525	16,100	29,029	5,368	6,506

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Students' House Corporation, ¹	-	-	-	-	-	-	-	\$12,000	-	-	-	-	-
Sturgis Library,	\$1,600	-	\$400	-	-	-	\$19,025	-	\$1,055	\$2,000	\$32,080	\$731	\$457
Suffolk Law School,	40,000	-	-	-	-	-	-	2,000	-	40,000	2,000	22,733	22,733
Summer Street Fire Fund, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunny Bank Home,	18,000	-	-	-	\$400	\$40,472	-	-	-	18,000	51,797	4,396	5,832
Sunnyside Day Nursery, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunnyside, Inc.,	1,500	-	-	-	-	-	-	500	-	1,500	500	1,276	1,276
Sutton Home for Aged Women in Peabody,	7,966	9,000	-	-	7,066	31,897	8,771	2,000	552	16,966	50,286	3,022	2,693
Swain Free School, Trustees of,	24,613	-	-	\$11,545	54,239	150,611	-	1,161	2,168	24,613	222,724	13,980	13,123
Swedish Charitable Society of Greater Boston,	14,500	-	-	-	-	2,050	506	1,200	6,890	14,500	10,646	5,169	3,094
Swedish Home of Peace,	12,000	-	-	-	-	-	-	-	-	12,000	-	5,958	5,613
Syrian National Club,	8,000	-	-	-	-	-	-	-	-	8,000	-	350	347
Tabor Academy,	33,000	-	-	78,150	7,110	104,065	583	-	2,416	33,000	192,324	27,169	35,714
Temporary Home and Day Nursery Society,	45,400	-	-	-	19,033	-	28,246	2,400	201	45,400	49,880	8,596	8,707
Thayer Academy, Trustees of, ¹	-	-	-	-	-	-	-	-	-	-	-	-	-
Theodore L. Bonney Post 127, G. A. R. Hall, Trustees of,	3,000	-	-	-	-	-	-	-	-	3,000	-	-	-

Abstract of Returns of Property, etc. — Continued.

[illegible]

White Fund, Trustees of the, . . .	91,000	-	64,300	5,100	3,990	38,739	141	-	10,920	91,000	123,190	5,901	3,898
Whitman Memorial Association, . .	7,000	-	-	-	-	-	-	-	-	7,000	-	382	382
Whittier Home Association of Amesbury, . .	6,500	-	-	-	-	2 1,000	724	2,000	-	6,500	3,724	486	482
Wilbraham Academy, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
William B. Eaton Post 199, Memorial Hall Association of Revere, Mass. . .	15,000	-	-	-	-	-	-	1,000	347	15,000	1,347	1,799	1,977
Wm. E. Sargent Athletic Field Corporation, . .	5,332	-	-	-	-	-	-	-	-	5,332	-	44	38
William Lawrence Camp, Inc., . .	2,100	-	-	-	-	-	-	500	223	2,100	723	160	146
Williams College, President and Trustees of, . .	1,796,343	175,510	55,100	12,375	336,607	2,201,311	59,247	132,083	80,784	1,971,853	2,967,597	273,985	261,726
Winchester Home for Aged Women, . .	38,000	27,700	16,200	4,200	55,900	20,192	10,561	-	2,798	65,700	115,851	17,506	21,323
Wing Memorial Hospital Association, . .	8,000	-	-	-	-	-	-	-	614	8,000	614	10,942	10,941
Winsor School, . . .	284,030	-	-	-	-	-	-	14,179	19,614	284,930	33,793	88,359	84,322
Woburn Charitable Association, ¹ . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Woman's American Baptist Foreign Mission Society, . .	35,177	-	-	-	-	-	-	-	-	35,177	-	494,629	520,878
Woman's Board of Missions, . .	-	-	-	-	2 16,500	2 273,950	140,741	-	17,148	-	448,339	245,257	252,651
Woman's Charity Club, ¹ . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Woman's Club of Greenfield, Mass., . .	-	6,500	-	-	-	2 200	439	-	60	6,500	699	951	575
Woman's Friend Society, . . .	15,500	-	-	500	200	22,300	13,370	4,500	571	15,500	41,441	16,935	17,286
Woman's Home and Foreign Mission Society of the Advent Christian Denomination, . .	3,500	3,500	-	-	-	-	-	350	347	7,000	697	17,946	15,314
Woman's Home Missionary Association, . .	-	-	-	-	3,504	56,089	16,939	1,000	3,919	-	81,541	51,572	48,101
Women's Catholic Union of Charlestown, . .	5,000	-	-	-	-	-	-	1,000	16	5,000	1,016	263	247

² Par value.¹ No return.

Abstract of Returns of Property, etc. — Continued.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest and on Deposits in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Women's City Club of Boston, . . .	-	-	-	-	-	\$1,000	-	\$5,991	\$3,366	-	\$10,357	-	-
Women's Club House Association of Magnolia.	\$7,721	-	-	-	-	-	-	618	51	\$7,721	669	\$588	\$537
Women's Educational and Industrial Union, Trustees of the.	370,000	-	-	-	\$12,646	20,490	\$180	-	827	370,000	34,143	6,944	6,701
Women's Union for Christian Work, . .	6,850	-	-	-	-	2,000	143	425	1,720	6,850	4,288	5,741	4,802
Wood Memorial Home, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Woodlawn Cemetery, Proprietors of the.	10,000	-	-	-	-	4,740	5,146	200	555	10,000	10,641	2,558	2,263
Woodside Cemetery, ² . . .	-	-	-	-	-	-	-	-	-	-	-	-	-
Worcester Academy, . . .	595,900	-	\$43,400	-	3,000	119,000	-	20,000	630	595,900	191,030	141,966	185,672
Worcester Agricultural Society, . . .	90,258	-	8,300	-	-	11,990	993	1,938	3,569	90,258	16,790	18,926	15,357
Worcester Art Museum, . . .	168,450	\$478,751	246,898	\$73,015	1,036,395	1,080,400	15,370	-	242,042	647,201	2,694,120	193,119	201,580
Worcester Boys' Club, . . .	127,445	-	-	-	24,000	39,936	-	8,555	5,404	127,445	77,895	26,157	20,752
Worcester Children's Friend Society, . .	-	-	-	3,510	74,591	83,768	6,443	-	12,193	-	180,505	28,472	27,297
Worcester County Horticultural Society.	120,000	-	-	-	-	-	10,632	10,454	1,379	120,000	22,465	13,950	12,861
Worcester County Mechanics Association.	193,200	10,200	-	-	-	-	5,521	15,000	4,230	203,400	24,751	22,940	21,712
Worcester Domestic Science School, . .	9,100	-	-	-	-	-	-	4,000	-	9,100	4,000	1,480	3,500
Worcester Girls' Club House Corporation.	12,600	-	-	-	4,558	14,140	5,543	1,000	500	12,600	25,741	2,628	2,632

Worcester Hahnemann Hospital,	77,800	-	-	14,500	2,450	-	-	77,800	16,950	19,204	17,985
Worcester Hebrew Talmud-torah School,	11,000	2,200	-	-	-	-	-	13,200	-	4,846	4,833
Worcester, Knights of Pythias Charitable and Educational Association.	25,000	-	-	50	-	1,200	322	25,000	1,572	3,061	2,738
Worcester Masonic Charity and Educational Association.	151,700	9,500	-	-	7,823	30,000	4,651	161,200	42,474	20,140	19,167
Worcester Natural History Society,	29,700	-	-	720	663	10,000	662	29,700	37,349	1,869	1,853
Worcester North Agricultural and Driving Association, ²	-	-	-	-	-	-	-	-	-	-	-
Worcester Polytechnic Institute,	1,004,884	20,800	47,038	133,349	534,952	13,286	25,434	1,025,684	788,559	183,687	103,864
Worcester Reform Club,	-	-	-	-	-	75	100	-	175	125	120
Worcester Society of Antiquity,	27,900	-	-	-	4,773	10,000	16	27,900	35,280	1,405	1,390
Working Boys' Home,	120,000	-	-	-	972	25,000	3,400	120,000	29,372	46,343	45,370
World Peace Foundation,	26,000	47,000	-	-	118,000	3,000	14,907	73,000	135,907	54,210	43,922
World's Christian Endeavor Union,	-	-	-	-	100	-	2,692	-	2,792	9,560	6,768
Worthington Library,	5,000	-	-	-	-	1,500	82	5,000	3,748	366	284
Yarmouth Library Association, ²	-	-	-	-	-	-	-	-	-	-	-
Yearly Meeting of Friends for New England.	5,000	-	-	1,000	40	900	-	5,000	1,940	2,862	2,625
Young Men's Catholic Temperance Association (Marblehead), ²	-	-	-	-	-	-	-	-	-	-	-
Young Men's Catholic Temperance Society, Beverly, ²	-	-	-	-	-	-	-	-	-	-	-
Young Men's Catholic Temperance Society of Salem,	22,000	-	-	-	-	2,000	18	22,000	2,018	-	-
Young Men's Catholic Total Abstinence Society of New Bedford.	9,700	-	-	-	1,500	1,000	-	9,700	1,700	3,875	3,672
Young Men's Christian Association of Amesbury, Mass.	14,000	-	-	-	-	3,000	-	14,000	3,000	1,584	2,072
Young Men's Christian Association of Dalton.	20,800	-	-	832	4,925	1,500	768	20,800	8,025	9,261	8,626

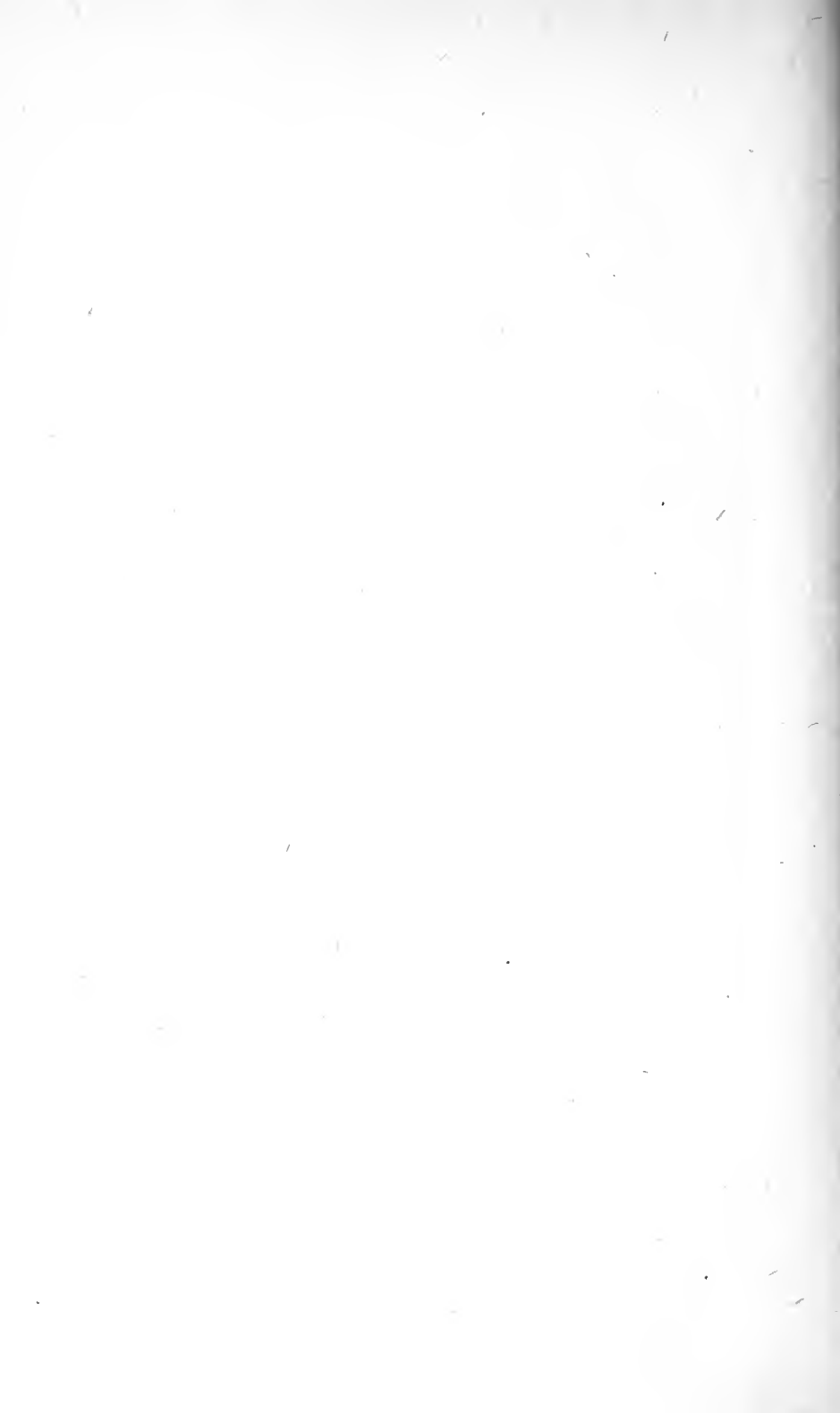
³ No valuation kept.² No return.¹ Par value.

Abstract of Returns of Property, etc. — Concluded.

NAME OF CORPORATION.	Real Estate occupied by the Corporation.	Real Estate not occupied by the Corporation.	Mortgages on Real Estate.	Shares in National Banks.	Shares in Corporations.	Bonds and Other Public Securities.	Money at Interest in Savings Banks.	Library and Apparatus.	Other Personal Property.	Total Real Estate.	Total Personal Property.	Income.	Expenditures.
Young Men's Christian Association of Franklin.	\$32,000	-	-	-	-	-	-	\$2,000	\$478	\$32,000	\$2,478	\$5,587	\$5,424
Young Men's Christian Association of Gloucester.	59,000	-	-	-	-	-	-	5,700	553	59,000	6,253	13,204	15,243
Young Men's Christian Association of Lynn.	143,600	\$23,000	-	-	-	\$33,075	-	7,500	389	167,200	40,964	21,369	32,642
Young Men's Christian Association of Marblehead.	35,000	-	-	-	-	1,375	\$1,041	2,000	84	35,000	4,500	5,650	5,003
Young Men's Christian Association of Milford.	13,500	-	-	-	-	-	2,064	800	78	13,500	2,942	2,462	2,384
Young Men's Christian Association of Northampton, Mass.	62,000	-	-	-	-	11,000	557	3,500	117	62,000	15,174	13,238	13,121
Young Men's Christian Association of Quincy, Mass.	48,000	-	-	-	-	-	-	4,000	19	48,000	4,019	18,096	18,077
Young Men's Christian Association of Westfield.	12,320	2,550	-	-	-	-	-	2,200	535	14,870	2,735	5,101	4,566
Young Men's Christian Association of Worcester.	885,900	3,700	\$300	-	1 \$7,500	14,000	-	47,242	9,647	889,600	68,689	102,459	93,727
Young Men's Library Association (Ware).	20,000	-	-	-	-	-	3,402	19,000	354	20,000	22,846	3,156	2,815
Young Women's Building Association (Haverhill).	7,500	-	-	-	-	-	4,675	300	722	7,500	5,097	7,183	4,678
Young Women's Christian Association, Lowell.	64,400	-	-	-	-	17,576	8,433	10,000	175	64,400	36,184	41,997	42,837
Young Women's Christian Association of Newburyport.	8,500	-	-	\$360	4,636	4,485	8,073	1,000	10,871	8,500	29,425	11,091	10,219
Young Women's Christian Association of Worcester.	169,100	-	-	-	9,102	34,845	6,942	7,500	7,390	169,100	65,779	68,296	64,058
Young Women's Home Association of Pittsfield.	6,100	6,100	-	-	-	-	-	-	-	12,200	-	7,000	7,000
	\$106,150,382	\$24,977,602	\$8,140,446	\$1,543,553	\$20,680,031	\$87,976,466	\$4,149,520	\$16,228,029	\$7,428,772	\$131,127,984	\$146,155,817	\$33,379,453	\$33,963,327

1 Par value.

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